



**The Corporation of the City of St. Catharines  
GENERAL COMMITTEE AGENDA  
Regular, Monday, October 5, 2020  
Electronic Participation**

As part of the City's commitment to safety during the COVID-19 pandemic, this meeting of the General Committee will be held electronically.

This Meeting may be viewed online at [www.stcatharines.ca/youtube](http://www.stcatharines.ca/youtube)

*Public Comments: The public may submit comments regarding agenda matters to the Office of the City Clerk by contacting [clerks@stcatharines.ca](mailto:clerks@stcatharines.ca) by Monday, October 5, 2020 before Noon. Comments submitted will be considered as public information and entered into public record.*

*Electronic Delegations: Those wishing to speak to an item on the agenda must complete the City's [Electronic Delegation Form](#) by Sunday, October 4, 2020 before 11:59 p.m. and attend a test session with City staff on Monday, October 5, 2020 at 10 a.m.*

*His Worship Mayor Walter Sendzik takes the Chair and opens the meeting following Items Number 5 and 8 on the Council Agenda.*

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**1. Motion to Move Reports on Consent**

**2. Consent Reports**

*Following Consent Reports, Council will proceed to Council Agenda Item 6 (Public Meetings Pursuant to Planning Act and Public Notice By-Law)*

4 - 17      2.1      Corporate Support Services, Human Resources  
2019 Year-End Status Report on Multi-Year Accessibility Plan

18 - 22      2.2      Financial Management Services, Accounting and Payroll  
Development Charges Reserve Fund Treasurer's Statement,  
December 31, 2019  
*(Deferred from the meeting of March 23, 2020. The Council Meeting of  
March 23, 2020 was cancelled due to the COVID-19 pandemic and  
this report was deferred to a later date)*

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- 23 - 24      2.3      Financial Management Services, Director  
Budget Standing Committee Report – Meeting of September 21, 2020

This report includes the decisions of the Budget Standing Committee regarding the following items:

- Motion Item 7.1 - Transition from Budget Standing Committee to General Committee for 2021 Operating and Capital Budget Process
- Report Item 9.1 - Capital Project Report for second quarter ended June 30, 2020
- Report Item 10.3 - Year-to-Date Report - 2020 Second Quarter Operating Variance and Forecast Report, including COVID mitigation

[Addenda]

- 25 - 26      2.4      Legal and Clerks Services, Office of the City Clerk  
2021 Deputy Mayor Schedule

- 27 - 60      2.5      Legal and Clerks Services, Office of the City Clerk  
Council Correspondence

- 61 - 68      2.6      Planning and Building Services, Planning Services  
Exemption from Draft Plan of Condominium Approval, Section 9(3)(b) of Condominium Act, 18 Corbin Street  
[Addenda]

### 3. Discussion Reports

- 69 - 93      3.1      Office of the Chief Administrative Officer  
COVID-19 Update - October 5, 2020  
[Addenda]

- 94 - 297      3.2      Financial Management Services, Accounting and Payroll  
Financial Report and Auditor Findings and Observations for the Year Ended December 31, 2019
- **Presentation by Scott Plugers, Senior Manager and Lois Ouellette, Partner, from KPMG LLP will precede discussion of the report**

### 4. In-Camera Session (General Committee)

Council will meet In-Camera for the following purposes:

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- Niagara IceDogs - Meridian Centre License Agreement (In-Camera Pursuant to By-law 2015-170, as Amended, Section B20.3(k) for a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on to be carried on by or on behalf of the municipality or local board, and Section B20.3(f) for advice that is subject to solicitor-client privilege, including communication necessary for that purpose; and
- Labour Relations Update - Local 485 Fire Arbitration Award (Grievance 2019-01 Line of Duty Death (LODD) and Accidental Death and Dismemberment (AD&D) Insurance) (In-Camera Pursuant to By-law 2015-170, as Amended, Section B20.3(d) for labour relations or employee negotiations.

**5. Adjournment**

*Following Adjournment, Council will proceed to Council Agenda Item 9 (Motion Arising from In-Camera Session).*



## Corporate Report City Council

**Report from:** Corporate Support Services, Human Resources

**Report Date:** August 25, 2020      **Meeting Date:** October 5, 2020

**Report Number:** CSS-128-2020      **File:** 35.65.71

**Subject:** 2019 Year-End Status Report on Multiyear Accessibility Plan

**Strategic Pillar:**



### Recommendation

That Council receive Report CSS-128-2020, regarding 2019 Year-End Status Report on Multiyear Accessibility Plan, for information purposes. FORTHWITH

### Relationship to Strategic Plan

The goals and objectives in the multiyear plan help support the social well-being area of the strategic plan. Many of the accessibility improvements support strong, inclusive neighbourhoods that provide high quality of life for residents of all ages.

### Background

This report provides a summary of the activities and projects related to accessibility that were completed in 2019 by the City of St. Catharines. Completing an annual report is a legislative requirement under the Accessibility for Ontarians with Disabilities Act (AODA) for public services. All organizations in the public sector must produce a multiyear plan and an annual status update for each calendar year within their plan. The report was endorsed by the Accessibility Advisory Committee on August 19, 2020.

### Report

This annual status update, attached as Appendix 1, reiterates the City's commitment to accessibility compliance and provides a list of initiatives that have been completed to maintain this commitment. Some highlights in the report include, completing Accessibility training for new committee members and new staff; completion of the Museum Interpretive Plan; Lake Street Service Centre renovations; as well as many other park updates and improvements. In the status update there is a section that provides detail on some of the upgrades that have come out of the Community, Recreation and Culture Services (CRCS) and Engineering, Facilities and Environmental Services (EFES) departments, as well as information about transit improvements. As many of the accomplishments in 2019 are related to Design of Public Spaces, this is the largest



section of the 2019 update report. The relationship to the City's Strategic Plan is outlined, as well as what to expect in the upcoming 2021 to 2025 multiyear accessibility plan.

## **Financial Implications**

There are no financial implications associated with this report.

### **Prepared by**

Megan Detlor

Human Resources Consultant, Accessibility

### **Submitted by**

Don Breedon

Manager, Human Resources

### **Approved by**

Jeanette Pillitteri

Director, Corporate Support Services

## **Appendices**

1. Appendix 1 - Report – 2019 Year-end Status Report

# 2019 Year-End Status Report ●

## Accessibility Plan 2016-2020

Endorsed by the Accessibility Advisory Committee on August 19, 2020

This document is available in alternate formats  
upon request.

Visit: [The City of St. Catharines website](#)  
Call: 1-905-688-5600

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## Overview 2019 Year-End Status Report

This annual report provides an update on the status of the work by the City of St. Catharines in 2019, to fulfill the goals set out in its 2016-2019 Accessibility Plan, as required by the *Integrated Accessibility Standards Regulation (IASR)* of the *Accessibility for Ontarians with Disabilities Act, 2005 (AODA)*,

This includes a detailed account of the improvements to City services, programs, information, communications, goods, and facilities through the completion of accessibility-related initiatives. In addition to meeting statutory requirements, this report demonstrates the City's commitment to including residents, employees and visitors with disabilities, in all the City has to offer.

The City is currently compliant with the provisions under the standards of Customer Service, Information and Communication, the Design of Public Spaces, Transportation and General Standards.

In December 2019, the City reported non-compliance with Section 14 as it relates to websites and web content. Compliance with this complex standard has since been resolved and complies with Web Content and Accessibility Guidelines (WCAG 2.0 A). The City is actively working towards the next milestone in 2021, which will be complying with WCAG 2.0 AA.



## Statement of Organizational Commitment

The Corporation of the City of St. Catharines is committed to developing, implementing, maintaining, and enhancing accessibility as set out under the *Accessibility for Ontarians with Disabilities Act, 2005* (AODA) and its Standards for people with a disability, in a manner that:

- Reflects the principles of dignity and independence
- Seeks to provide integrated services
- Provides opportunity equitable to others to obtain, use and benefit from its goods or services.



# Integrated Accessibility Standard Regulation Updates

## Communication

- Offered Mental Health First Aid training to staff
- Trained new committee members on Accessible Customer Service and the Integrated Accessibility Standards Regulations (IASR) in June 2019 as part of new Committee of Council recruitment efforts
- Continued to train all new employees upon hire
- Trained all casual and student employees on the AODA and the IASR in May 2019
- Provided documents in alternate format, upon request
- Shared information about accessible services in St. Catharines at the Seniors' Day event
- Loaned City Mobi Mats to Brock University Student Union for Orientation Week



## Transportation

### St. Catharines Transit Commission

- Upgraded approximately 20 stops to improve accessibility
- Installed eight accessible shelters and five benches
- Expanded Paratransit service starting in September 2019
- Purchased and put into service one expansion Paratransit vehicle
- Three accessible platforms at the Downtown Bus Terminal
- Participated in the Niagara Region Specialized Transit review study
- Implemented region-wide Support Person Transit Pass

## Employment

- Continue to notify the public that accommodations will be provided upon request
- Continue to promote and welcome accommodations throughout recruitment process and employment life cycle
- Provided training to new employees upon hire
  - Communications team participated in web compliance training

## Projects completed in 2019

### Physical Environment

#### Facility Accessibility Design Standards (FADS) Policy Update

Update ensures all playground surfaces are firm and stable, constructed of material that does not separate or detach from the parent materials under pressure or stress, and meets the CSA Group's National Standard for ground surfaces.

#### Douglas Park Playground

Accessible/inclusive play features and concrete pathway connections added. Hard rubber surface installed as the base.

#### Eastport Park Playground

Once additional accessible swing included, in partnership with the Accessibility Advisory Committee (AAC).

#### Bogart Street Park Splash Pad

Project involved construction of a new splash pad and sun shelter adjacent to the Port Weller Community Centre. Barrier-free spray features were implemented in the design.



#### Port Weller Community Centre

Project currently underway to address accessibility needs at the facilities including two new universal washrooms.



### **Sunset Beach**

Project currently in development to address accessible/universal washrooms, accessible parking, hard surface pathway connections and an accessible/inclusive playground structure.

### **Memorial Benches**

All new concrete slabs for memorial benches are accessible as the concrete slabs connect to hard surface pathways and include space for an accessible device/wheelchair.

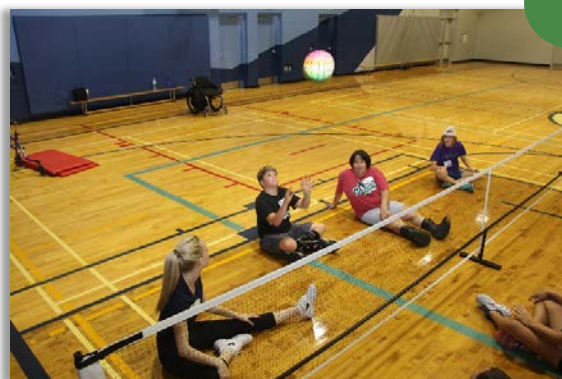
### **Museum Interpretive Plan**

The Museum Interpretive Plan was created to prioritize inclusivity and accessibility as the AODA was an important reference document throughout the plans development.

An example to demonstrate this, is that exhibit information is in more than one format to increase accessibility, as well as being aware of colour contrasts and heights of text panels.

### **Russell Avenue Community Centre**

Installation of a universal washroom on the ground floor. An existing storage room was repurposed to accommodate a universal washroom complete with adjustable height adult-size changing table, and all other amenities to satisfy FADS.



### **Lake Street Service Centre renovations**

Project involved interior renovations and small building addition including an elevator to ensure the facility is barrier free for the public and staff. In addition, accessible washroom facilities were added to the ground floor, and a universal washroom complete with barrier free shower on the second floor.

Accessible parking stalls were added to the site as well as barrier-free transitions from the parking area to the front entrance.

**Victoria Lawn Cemetery**

Construction of new administration building. Included barrier-free amenities throughout the building for public and staff, as well as barrier-free washroom accessible from the exterior of the building.

New barrier-free parking stalls and pavement to ensure a fully accessible path of travel. This building was constructed to replace the existing, outdated administration building on the south side of Queenston Street.

**Lancaster Park Grandstands Washroom**

Project involved repurposing existing storage and referees space to add barrier-free washrooms below the main grandstands.

## Accessibility Advisory Committee

The City of St. Catharines welcomed new and returning members to the Accessibility Advisory Committee (AAC) in June 2019, through the committee recruitment process.

The committee has provided accessibility comment and feedback on various projects throughout 2019, such as sidewalk, park and playground plans.

In addition, the committee worked together to create its first work plan which focuses on areas where the committee can contribute collaboratively with other committees and staff. It also highlights important projects in different areas of the Integrated Accessibility Standards Regulations (IASR).



# Relationship to City of St. Catharines Strategic Plan 2019-2028

## Vision

Our vision for the future is for St. Catharines to be the most dynamic, innovative, sustainable and livable city in North America.

## Guiding Principles

Our City will continue to achieve success through strategic decision-making that:

- Embraces innovation, ensures sustainability and improves livability for all residents
- Promotes operational and service excellence
- Demonstrates accountability and transparency
- Respects diversity, inclusiveness and equity
- Enables people to achieve success

## Social Well-being Pillar

The St. Catharines' Strategic Plan is organized under four pillars of sustainability: Economic; Social; Environmental; and Cultural. Accessibility is included in the Social Well-being pillar.

The Strategic Goal of the Social Well-being Pillar is to build and support strong, inclusive neighbourhoods that provide high quality of life for residents of all ages.

## Focus on accessibility

The City of St. Catharines strives to create an inclusive and barrier-free environment for those using services, and living in the City. In doing so, we recognize the diverse needs of our community and strive to provide services and facilities that are accessible for everyone.

The City promotes accessibility through the development of its policies, procedures and practices that are consistent with the core principles of integration, independence, dignity and equal opportunity for persons with disabilities.

## Looking to the future

The City of St. Catharines' 2021-2025 Accessibility Plan, charts a course for the continued to work on meeting, maintaining and exceeding its obligations under AODA and the Integrated Accessibility Standards.

In keeping with our goal of becoming a barrier-free community the City, supported by the Accessibility Advisory Committee will:

- Explore the opportunity to develop and revise Universal Design Standards.
- Respond to requests for information in an alternative format.
- Continue to support and educate staff on creating accessible documents.
- Continue conducting accessibility audits on municipal buildings and facilities.
- Continue to review and update accessibility policies and perform a gap analysis of missing policies.
- Provide current staff and volunteers with updated information on changes to our accessibility policies and continue providing accessibility training to all new staff and volunteers.
- Continue to review by-laws to ensure they are consistent with the principles of the AODA and that they meet or exceed the minimum standards required under the AODA.
- Respond to public inquiries related to accessibility.
- Monitor accessibility trends, themes and actions at the community, provincial and federal levels.
- Continue advocating for greater accessibility within the community.
- Continue to seek out funding opportunities that support accessibility and inclusion.
- Explore assistive technology and devices to improve access to municipal facilities, programs and services.



## Corporate Report City Council

**Report from:** Financial Management Services, Accounting and Payroll

**Report Date:** February 18, 2020

**Meeting Date:** March 23, 2020

**Report Number:** FMS-034-2020

**File:** 60.2.13 & 10.57.99

**Subject:** Development Charges Reserve Fund Treasurer's Statement, December 31, 2019

**Strategic Pillar:**



### Recommendation

That report FMS-034-2020, regarding Development Charges Reserve Fund Treasurer's Statement, December 31, 2019, be received for information. FORTHWITH

### Relationship to Strategic Plan

Development Charges reserves are restricted use funds that can only be used to fund growth related infrastructure in the categories and geographical areas in which they were collected. These funds do provide a potential funding source for future capital projects.

### Background

The *Development Charges Act, 1997* requires the Treasurer to provide Council a statement each year regarding the status and any activity of the Development Charge Reserve Fund.

### Report

#### Purpose of Development Charges

Development Charges are charges governed under the *Development Charges Act, 1997* collected from developers to pay for anticipated increased capital costs related to growth. A municipality can pass a by-law to impose development charges against land to pay for increased capital costs required because of increased need for services arising from the development of the area to which the by-law applies. The intent is that the end user of the new services pays for the capital cost.

## **Activity in the Development Charge Reserve Fund**

Development Charges are collected and any interest income generated are held and accounted for in a separate reserve fund. The interest income generated in the reserve fund assists in covering inflation in construction costs.

Effective June 21, 2009, Council enacted By-law 2009-157 which discontinued the collection of City Development Charges for West St. Catharines. By-law 2009-157 stated that all monies previously collected shall continue to be applied for the purposes for which they were collected.

There were no Development Charges expenditures made during 2019. The activity in the Development Charges Reserve Fund is listed in the attached treasurer's statement, Appendix 1.

There were two historical projects that were closed out in 2019 that included unused Development Charges funds, Grapeview Creek (P08-131) and First Street Louth (P09-134). The unused funds were returned to the appropriate Development Charges reserve fund from which they were originally funded and are now available for use in future projects.

## **Future Development Charges**

City Development Charges have not been collected for any area of the city since June 21, 2009. The City does continue to collect on behalf of both the Niagara Region and the Niagara Catholic District School Board. The 2020 budget approved funding to undertake a new Development Charge Background Study, a Community Benefits Charge Study and an Inclusionary Zoning Study. These studies will provide the potential to collect additional growth-related revenue in the future, as well as potential tools for the inclusion of affordable housing. Consultants have been selected and are undertaking this work with City staff.

## **Financial Implications**

There are no financial implications associated with this report.

## **Environmental Sustainability Implications**

There are no environmental sustainability implications associated with this report.

## **Prepared and Submitted by**

Adam Smith

Manager of Accounting & Payroll / Deputy City Treasurer

## **Approved by**

Kristine Douglas

Director of Financial Management Services / City Treasurer

## **Appendices**

- 1 Appendix 1 - 2019 Development Charges Reserve Funds Treasurer's Statement
- 2 Appendix 2 - Map of Area to which 2004 DC By-law applied

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## 2019 Development Charges Reserve Funds Treasurer's Statement

### Statement of Continuity:

	West Parks	West Roads	Total
Balance – January 1, 2019	\$1,289,295.44	\$2,327,099.71	\$3,616,395.15
<b>Revenue</b>			
Collections	0	0	0
Interest Earned	32,398.31	54,437.73	86,836.04
<b>Expenditures</b>			
None	0	0	0
Funds Returned - Closed Projects	251,100.00	35,872.00	286,972.00
<b>Balance – December 31, 2019</b>	<b>\$1,572,793.75</b>	<b>\$2,417,409.44</b>	<b>\$3,990,203.19</b>

### Prescribed Information:

1. Description of the service for which each fund was established:

West Parks                      The fund is used for the growth-related costs of the development of parkland in West St. Catharines.

West Roads                      The fund is used for growth-related share of costs associated with roads peripheral to subdivisions that are not the direct responsibility of the developer in West St. Catharines.

2. For Credits (Ex. Pre-payments, front-ended projects) in relation to the service or category for which the fund was established:

No credits have been received, used or are outstanding for the previous year.

3. The amount of any money borrowed from the DC reserve during the previous year and the purpose for which it was borrowed:

No money was borrowed.

4. The amount of interest accrued during the previous year on money borrowed from the fund by the municipality:

No interest was accrued as no money was borrowed.

5. The amount and source of any money used by the municipality to repay, in the previous year, money borrowed from the fund, or interest on such money:



No source of money to repay as no money was borrowed.

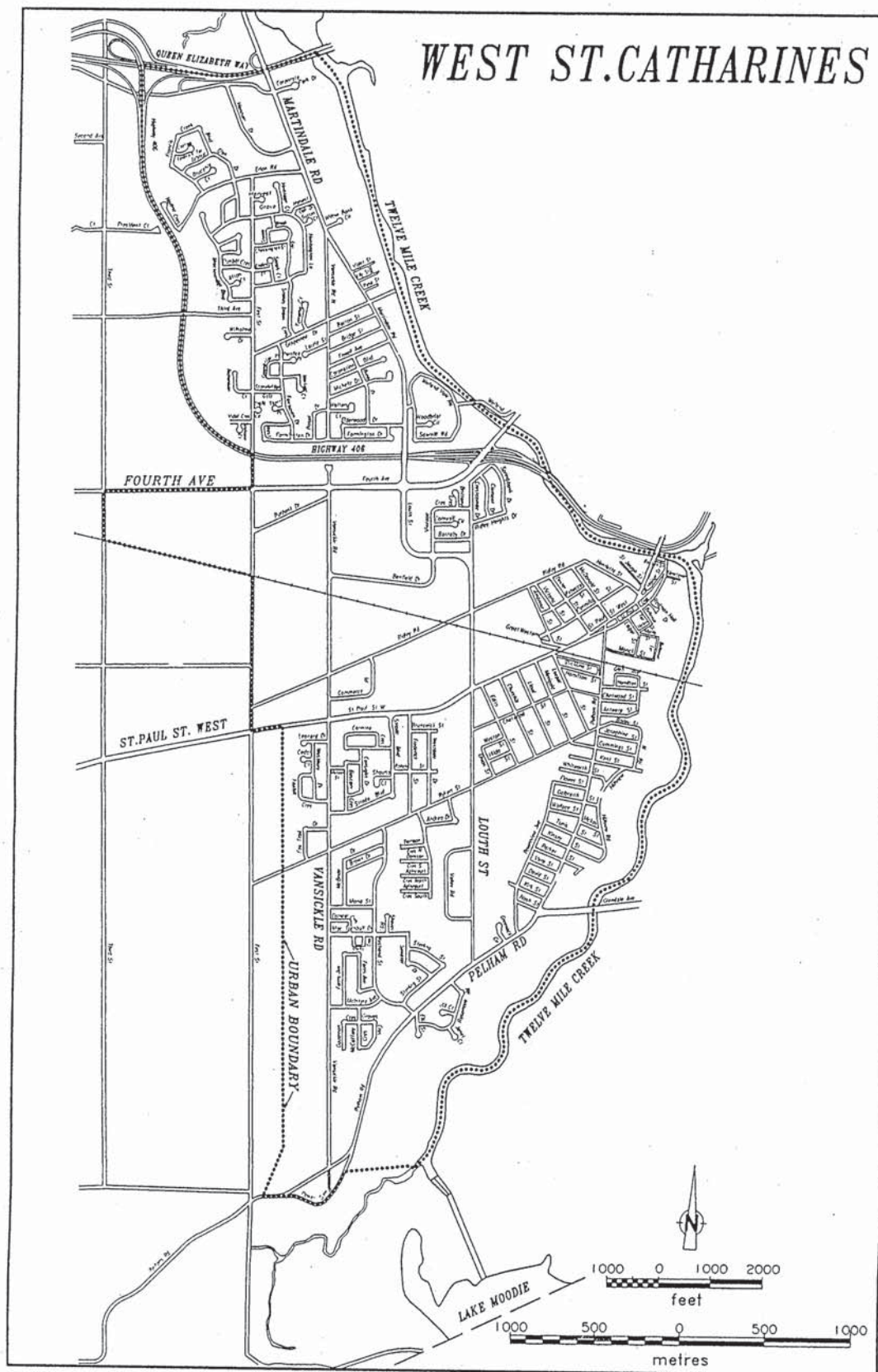
6. A schedule that identifies credits recognized under section 17 and, for each credit organized, sets out the value of the credit, the service against which the credit is applied and the funds used to finance the credit:

No schedule as there are no credits to recognize per section 17.

7. Statement respecting additional levies under Section 59.1(1) & (2) of the *Development Charges Act, 1997*, as amended.

In accordance with Section 59.1(1) & (2), the City of St. Catharines has not imposed any additional payments nor required the construction of a service not authorized under the *Development Charges Act, 1997*, as amended.

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## Corporate Report City Council

**Report from:** Financial Management Services, Director

**Report Date:** September 23, 2020      **Meeting Date:** October 5, 2020

**Report Number:** FMS-132-2020      **File:** 10.57.33

**Subject:** Budget Standing Committee Report – Meeting of September 21, 2020

**Strategic Pillar:**

### Recommendation

That the [minutes of the September 21, 2020](#) Budget Standing Committee be received; and

That the following motion and recommendations be approved FORTHWITH:

#### 7.1 Transition from Budget Standing Committee to General Committee for 2021 Operating and Capital Budget Process

WHEREAS the 2021 Budget year will deal with extraordinary circumstances due to the COVID-19 pandemic; and

WHEREAS all Councilors should be a part of the deliberations for this unprecedented budget year;

THEREFORE BE IT RESOLVED that the Budget Standing Committee be suspended until the 2021 Operating and Capital Budgets is approved by City Council; and

BE IT FURTHER RESOLVED that General Committee consider any items that would otherwise be reviewed by the Budget Standing Committee; and

BE IT FURTHER RESOLVED that additional General Committee meetings to discuss the 2021 Operating and Capital Budget be scheduled for 6:00 p.m. with a curfew of 9:00 p.m. on the following dates:

- Wednesday, October 21;
- Monday, October 26;
- Monday, November 9;
- Wednesday, November 18;
- Monday, November 23; and

BE IT FURTHER RESOLVED that agendas for these meetings be published five days prior to the meeting; and

BE IT FURTHER RESOLVED that Council suspend the rules in accordance with Procedural By-law 2015-170 (as amended), article A4 Suspension of the Rules, to allow Councillor Siscoe, as current Chair of the Budget Standing Committee, to Chair these meetings of General Committee and Councillor Littleton, as current Vice Chair of the Budget Standing Committee, to be the Vice Chair for these meetings of General Committee.

**9.1 Financial Management Services**  
**Capital Project Report for Second Quarter ended June 30, 2020**  
[Report FMS-B024-2020](#)

That the Capital Projects Report for the second quarter ended June 30, 2020, be received for information.

**10.3 Financial Management Services, Director**  
**Year-to-Date Report – 2020 Second Quarter Operating Variance and Forecast Report**  
[Report FMS-B021-2020](#)

That the year-to-date (YTD) report for the second quarter of the year to June 30, 2020 and the year-end forecast for 2020 be received for information.

## Report

The items noted in this report were discussed and approved by the Budget Standing Committee at its meeting of September 21, 2020 and are now being brought forward to City Council for approval. Budget Standing Committee requested that the report on the Records and Information Management Strategy Implementation (item 10.2 on the BSC agenda) be brought forward for consideration by General Committee. As such, if the transition from the Budget Standing Committee to General Committee for the 2021 Operating and Capital Budget Process is approved, the Records and Information Management Strategy Implementation report will be included on the agenda for the October 21, 2020 General Committee Meeting about the budget.

**Prepared by**  
 Rebecca Alfieri  
 Council and Committee Coordinator

**Submitted and Approved by**  
 Kristine Douglas  
 Director, Financial Management Services / City Treasurer



## Corporate Report City Council

**Report from:** Legal and Clerks Services, Office of the City Clerk

**Report Date:** September 16, 2020      **Meeting Date:** October 5, 2020

**Report Number:** LCS-131-2020      **File:** 10.12.1

**Subject:** 2021 Deputy Mayor Schedule

**Strategic Pillar:**

### Recommendation

That the following schedule for the appointment of Deputy Mayor in 2021 be approved:

- January 2021 – Councillor Greg Miller
- February 2021 – Councillor Matt Harris
- March 2021 – Councillor Kevin Townsend
- April 2021 – Councillor Karrie Porter
- May 2021 – Councillor Joe Kushner
- June 2021 – Councillor Sal Sorrento
- July 2021 – Councillor Bruce Williamson
- August 2021 – Councillor Mat Siscoe
- September 2021 – Councillor Bill Phillips
- October 2021 – Councillor Dawn Dodge
- November 2021 – Councillor Carlos Garcia
- December 2021 – Councillor Lori Littleton FORTHWITH

### Relationship to Strategic Plan

This is an administrative report and does not relate to the City's Strategic Plan.

### Report

At its meeting held December 2, 2019, City Council approved the following motion regarding appointments for the role of Deputy Mayor for 2020 and 2021:

WHEREAS it is in accordance with Section 242 of the *Municipal Act, 2001* as amended, that Deputy / Acting Mayors can be appointed during the term of Council;

THEREFORE BE IT RESOLVED that each Councillors Dodge, Littleton, Sorrento and Harris be appointed to Deputy Mayor for four consecutive months each

beginning in January 2020, to perform the duties of the Mayor in his absence or when asked to do so; and

THEREFORE BE IT RESOLVED that each Councillor be appointed for one month each beginning January 2021; and

THEREFORE BE IT FURTHER RESOLVED that the Deputy Mayor for 2019 continue their duties through December 2019 so that equal appointments begin January 2020; and

THEREFORE BE IT FURTHER RESOLVED that the City Clerk prepare the schedule and the City Solicitor be directed to prepare the necessary by-law.

In accordance with the motion passed by Council, staff have prepared a schedule that allows all 12 Councillors to serve as Deputy Mayor, for one month each, in the year 2021.

Members of Council were solicited to provide input on the month in which they would prefer to serve as Deputy Mayor; that input has been incorporated into the schedule developed by staff.

Councillor Littleton, the current Deputy Mayor, will continue to serve as Deputy Mayor until the end of December 2020. Councillor Miller will begin his term as Deputy Mayor starting January 1, 2021. For the year 2021, the term for each Deputy Mayor will commence on the first day of the month and conclude on the last day of the month.

## **Financial Implications**

There are no financial implications associated with this report.

### **Prepared by**

Evan McGinty  
Council and Committee Coordinator

### **Submitted and Approved by**

Bonnie Nistico-Dunk  
City Clerk



## Corporate Report City Council

**Report from:** Legal and Clerks Services, Office of the City Clerk

**Report Date:** September 25, 2020      **Meeting Date:** October 5, 2020

**Report Number:** LCS-130-2020      **File:** 10.12.1

**Subject:** Council Correspondence

**Strategic Pillar:**

### Recommendation

That Council endorse the resolution from the Town of Amherstburg regarding AODA website compliance extension request; and

That Council receive and file the items listed within the report; and

That Council receive and file additional correspondence distributed for the meeting held October 5, 2020, which is available upon request. FORTHWITH

### Report

The Office of the City Clerk is submitting, for the approval of Council, correspondence received during the period of September 4, 2020 to September 24, 2020.

### Resolutions

1. Municipality of Tweed – re. Medical Cannabis Licencing
2. Town of Amherstburg – re. AODA Website Compliance Extension Request
3. Town of Amherstburg – re. Request for Amendments to Bill 108 re. The Ontario Heritage Act

### Correspondence

4. Endorsement from the Township of Prince – re. Endorsing St. Catharines City Council's Motion passed August 10, 2020 regarding Support for the City of Toronto's Legal Challenge of Bill 184 Sec. 83
5. Letter from Mayor Doug Struthers, Village of Merrickville-Wolford – re. Update Regarding Provincially Significant Wetland Designations
6. AMO Watchfile – September 17, 2020
7. AMO Watchfile – September 24, 2020
8. Planning and Building Services – Building Activity Statistics – August 2020

**Memorandums from Staff**

9. Memorandum from Climate Change Adaptation Coordinator - re. Climate Change Adaptation Plan Update

**Reports Requested by Council**

10. Outstanding Reports List – updated September 24, 2020

**Prepared by**

Evan McGinty  
Council and Committee Coordinator

**Submitted and Approved by**

Bonnie Nistico-Dunk  
City Clerk





## Municipality of Tweed Council Meeting

Resolution No.

343.

Title:

County of Hastings and County of Lennox & Addington

Date:

Tuesday, August 25, 2020

Moved by

J. Flielere

Seconded by

J. Palmateere

WHEREAS the Government of Canada passed the *Cannabis Act S.C. 2018, c. 16* legislation legalizing properties to grow a maximum of 4 plants without a licence; and

WHEREAS Health Canada issues licences for medicinal cannabis production that are specific to set properties without municipal consultation and regardless of land use zoning by-laws; and

WHEREAS pharmaceutical companies and industries are required to follow strict regulations and governing legislation to produce medicinal products including *Narcotic Control Regulations C.R.C., c 1041* and *Controlled Drugs and Substances Act (Police Enforcement) Regulations SOR/9-234*; and

WHEREAS Municipalities are authorized under the *Planning Act, R.S.O. 1990, C. P 13* to pass a comprehensive zoning by-law that is in compliance with the appropriate County Official Plan which must be in compliance with the Provincial Policy Statement, Under *The Planning Act, 2020*; and

WHEREAS the Provincial Policy Statement, Official Plan and Zoning By-Law in effect for each area is designed to secure the long-term safety and best use of the land, water and other natural resources found in that area's natural landscape; and

WHEREAS the Municipality of Tweed has passed *Comprehensive Zoning By-Law 2012-30* and further amended it by the *Cannabis Production By-Law 2018-42*, limiting cannabis production facilities to rural industrial zoned lands with required setbacks from residential zoned properties; and

WHEREAS the Municipality of Tweed has not been consulted by Health Canada prior to the issuance of licences for properties not in compliance with the Municipal zoning by-laws for a cannabis production facility; and

WHEREAS the Province needs to amend legislation to establish a new Provincial Offence Act fine regime that creates an offence(s) when unlicensed cannabis operations break planning and environmental regulations, ignore Building Code requirements and build without a permit at a fine of at least \$100,000 per offence;

NOW THEREFORE BE IT RESOLVED THAT the Municipality of Tweed requests that immediate action be taken by all levels of government for medical cannabis licencing to follow similar regulations and guidelines as all other pharmaceutical industries;

AND FURTHER, that the Association of Municipalities of Ontario advocate with the Federation of Canadian Municipalities for advocacy to the Government of Canada for similar regulations and guidelines for medical cannabis licencing in alignment with other pharmaceutical industries;

AND FURTHER, that the distribution of medical cannabis be controlled through pharmacies in consistency of all other medications;

AND FURTHER, that Health Canada withhold licencing until the potential licence holder can provide evidence of acceptable zoning of the intended property in question;

AND FURTHER, that licenced locations be disclosed in advance to the municipalities hosting the licenced locations; and

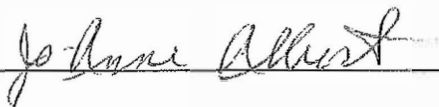
AND FURTHER, that this resolution be circulated to the Prime Minister of Canada, Health Canada, the Premier of the Province of Ontario, the Minister of Municipal Affairs and Housing, the Ontario Provincial Police, the Association of Municipalities of Ontario, and all upper, lower and single tier municipalities within the Province of Ontario.

**Carried**

**Defeated by a Tie**

**Defeated**

Mayor





# The Corporation of The Town of Amherstburg

September 21, 2020

VIA EMAIL

The Right Honourable Raymond Cho, Minister for Seniors and Accessibility  
College Park 5<sup>th</sup> Flr, 777 Bay St,  
Toronto, ON  
M7A 1S5

## **Re: AODA Website Compliance Extension Request**

At its meeting of September 14, 2020, Council passed the following for your consideration:

### Resolution # 20200914-281

- “1. **WHEREAS** Section 14(4) of O.Reg 191/11 under the Accessibility for Ontarians with Disabilities Act requires designated public sector organizations to conform to WCAG 2.0 Level AA by January 1, 2021;
2. **AND WHEREAS** the municipality remains committed to the provision of accessible goods and services;
3. **AND WHEREAS** the municipality provides accommodations to meet any stated accessibility need, where possible;
4. **AND WHEREAS** the declared pandemic, COVID-19, has impacted the finances and other resources of the municipality;
5. **AND WHEREAS** the Accessibility for Ontarians with Disabilities Act contemplates the need to consider the technical or economic considerations in the implementation of Accessibility Standards;
6. **BE IT THEREFORE RESOLVED THAT** the municipality requests that the Province of Ontario extend the compliance deadline stated in Section 14(4) of O.Reg 191/11 to require designated public sector organizations to meet the compliance standards, by a minimum of one (1) year to at least January 1, 2022; **AND**,
7. **BE IT THEREFORE RESOLVED THAT** the municipality requests that the Province of Ontario consider providing funding support and training resources to meet these compliance standards.”

Website: [www.amherstburg.ca](http://www.amherstburg.ca)

271 SANDWICH ST. SOUTH, AMHERSTBURG, ONTARIO N9V 2A5

Phone: (519) 736-0012 Fax: (519) 736-5403 TTY: (519) 736-9860

The impacts of the pandemic on municipal finances and resources affect the ability of municipalities to meet the January 1, 2021 deadline for full compliance with WCAG 2.0 Level AA.

We humbly request the Ontario government consider an extension request, in addition to financial support and training due to the unprecedented impacts of the global pandemic.

Regards,



Tammy Fowkes  
Deputy Clerk, Town of Amherstburg  
(519) 736-0012 ext. 2216  
[tfowkes@amherstburg.ca](mailto:tfowkes@amherstburg.ca)

cc:

The Right Honourable Doug Ford, Premier of Ontario  
The Association of Municipalities of Ontario  
All Ontario Municipalities



# The Corporation of The Town of Amherstburg

September 21, 2020

VIA EMAIL

Hon. Lisa McLeod, Minister of Heritage, Sport, Tourism and Culture Industries  
6<sup>th</sup> Flr, 438 University Ave,  
Toronto, ON  
M7A 1N3

**Re: Request for Consideration of Amendments to Bill 108 re. The Ontario Heritage Act**

At its meeting of September 14, 2020, Council passed the following for your consideration:

**Resolution # 20200914-258:**

**"WHEREAS** Royal Assent has been granted to Bill 108 entitled 'More Homes, More Choice Act, 2019' on June 6, 2019; and,

**WHEREAS** Schedule 11 of Bill 108 contains amendments to the Ontario Heritage Act which require appeals under the Ontario Heritage Act to be heard by the Local Planning Appeal Tribunal not the Conservation Review Board; and,

**WHEREAS** the Conservation Review Board is an adjudicative tribunal that, through the mandate provided by the Ontario Heritage Act, considers a number of matters such as:

- The proposed designation of a property as having cultural heritage value or interest;
- Applications for the repeal of a By-law on a specific property;
- Applications related to the alteration of a property covered by a By-law; and,
- Matters related to archaeological licensing. AND,

**WHEREAS** Schedule 11 of Bill 108 will come into effect on a date to be proclaimed by the Lieutenant Governor; and,

**WHEREAS** the Local Planning Appeal Tribunal are not experts in heritage matters unlike members of the Conservation Review Board; and,

**WHEREAS** the Local Planning Appeal Tribunal decisions are binding decisions unlike the Conservation Review Board non-binding recommendations; and,

**WHEREAS** the Ontario Heritage Act provides a means for municipalities to protect and preserve the cultural heritage value or interest of the municipality for generations to come; and,

**WHEREAS** the Conservation Review Board currently provides reports to municipal council's setting out its findings of fact, and its recommendations so that a final decision can be rendered by municipalities about what is valuable in their community;

**WHEREAS** the Town of Amherstburg remains committed to the preservation and protection of property of cultural heritage value or interest;

Website: [www.amherstburg.ca](http://www.amherstburg.ca)

271 SANDWICH ST. SOUTH, AMHERSTBURG, ONTARIO N9V 2A5

Phone: (519) 736-0012 Fax: (519) 736-5403 TTY: (519) 736-9860

**NOW THEREFORE BE IT RESOLVED THAT** the Town of Amherstburg strongly recommends that Schedule 11 of Bill 108 be amended to remove the powers provided to the Local Planning Appeal Tribunal, retaining authority for hearing certain appeals by the Conservation Review Board; and,

**BE IT FURTHER RESOLVED THAT** the Town of Amherstburg strongly recommends that Schedule 11 of Bill 108 be amended to return the authority for final decisions to municipal council's as the elected representative of the communities wherein the property and its features of cultural heritage value exist; and,

**BE IT FURTHER RESOLVED THAT** a copy of this motion be sent to the Honourable Doug Ford, Premier of Ontario, Lisa McLeod the Minister of Heritage, Sport, Tourism and Culture Industries, Andrea Horwath, MPP and Leader of the Official Opposition and the Ontario NDP Party, MPP John Fraser Interim Leader of the Ontario Liberal Party, Mike Schreiner MPP and Leader of the Green Party of Ontario, Taras Natyshak MPP Essex County; and,

**BE IT FURTHER RESOLVED THAT** a copy of this motion be sent to the Association of Municipalities of Ontario (AMO), all MPP's in the Province of Ontario, the County of Essex and all Municipalities in Ontario for their consideration."

We strongly recommend that the Ontario government consider amendments to Bill 108 to return the final authority to municipal Council's to determine what is of cultural heritage value or interest in their communities with the benefits of the expert and professional advice provided by the Conservation Review Board.

Regards,



Tammy Fowkes  
Deputy Clerk, Town of Amherstburg  
(519) 736-0012 ext. 2216  
[tfowkes@amherstburg.ca](mailto:tfowkes@amherstburg.ca)

cc:

The Right Hon. Doug Ford, Premier of Ontario  
Andrea Horwath, MPP, Leader of the Official Opposition and the Ontario NDP Party  
John Fraser, MPP and Interim Leader of the Ontario Liberal Party  
Mike Schreiner, MPP and Leader of the Green Party of Ontario  
Taras Natyshak, MPP of Essex County  
All Ontario Municipalities

**The Corporation of the Township of Prince  
COUNCIL RESOLUTION**

Resolution 2020-	
Moved by: Councillor	Seconded by: Councillor
Signature <i>M. Matthews</i>	Signature <i>[Signature]</i>

Date: September 8, 2020

**AGENDA ITEM**  
13 g)

Resolution 2020- *195*

Moved by: Councillor M. Matthews

Seconded by: Councillor I. Chambers

**Be it resolved that this Council hereby supports** the letter from the City of St. Catherine's, in support of the City of Toronto's legal challenge of Bill 184 Sec. 83 regarding "Refusal for certain arrears of rent".

RESOLUTION RESULT				
<input checked="" type="checkbox"/>	CARRIED	Mayor & Council	YES	NO
<input type="checkbox"/>	DEFEATED	Ken Lamming		
<input type="checkbox"/>				
<input type="checkbox"/>	DEFERRED	David Amadio		
<input type="checkbox"/>	REFERRED	Ian Chambers		
<input type="checkbox"/>	PECUNIARY INTEREST DECLARED	Michael Matthews		
<input type="checkbox"/>	RECORDED VOTE (SEE RIGHT)	Enzo Palumbo		
<input type="checkbox"/>	WITHDRAWN			
MAYOR: Ken Lamming				
<i>[Signature]</i>				

The above is a certified to be true copy of resolution number 2020 –

Peggy Greco  
CAO/CLERK-TREASURER

Established 1793  
Incorporated  
Wolford 1850  
Merrickville 1860  
Amalgamated 1998

Telephone (613) 269-4791  
Facsimile (613) 269-3095



## VILLAGE OF MERRICKVILLE-WOLFORD

September 4, 2020

To the Mayor/Reeve and Councillors

Re: Provincially Significant Wetlands Designations

On January 27, 2020, the Council of the Corporation of the Village of Merrickville-Wolford passed Resolution No. R-029-20, being a resolution to request that the Ministry of Natural Resources and Forestry provide municipalities with supporting documentation with respect to Provincially Significant Wetland Designations. The resolution was subsequently forwarded to all municipalities in Ontario and your municipality was one of the 28 municipalities that supported our initiative. As such, I felt it fitting that I provide an update to you on our progress with the Ministry.

As you will see in the attached correspondence to the Honourable John Yakabuski, Minister of Natural Resources and Forestry, I was able to secure a delegation with the Minister at the most recent AMO conference. Minister Yakabuski understood our concerns and request for evidence-based wetlands designations, as well as the Village's commitment to protecting our wetlands and environment.

Further attached to this correspondence you will find a letter from the Ministry of Natural Resources and Forestry overturning their decision to expand the most recent wetlands designations that were revealed in our Official Plan revision process. It is very encouraging that we were able to assist in rectifying a wrongful designation for our residents and to have been able to start a discussion with respect to the policies and procedures surrounding Provincially Significant Wetlands Designations in Ontario.

I would like to take this opportunity on behalf of myself and the Council of the Village of Merrickville-Wolford to thank you all for your consideration and support of our resolution. I continue to believe that through co-operation and mutual support between municipalities, we can achieve results that address our residents' concerns and build strong, resilient, and welcoming communities.

Sincerely,

A handwritten signature in black ink, appearing to read "Doug Struthers".

Doug Struthers

Mayor, Village of Merrickville-Wolford



Established 1793  
Incorporated  
Wolford 1850  
Merrickville 1860  
Amalgamated 1998



Telephone (613) 269-4791  
Facsimile (613) 269-3095

September 4, 2020

## VILLAGE OF MERRICKVILLE-WOLFORD

The Honourable John Yakabuski  
Minister of Natural Resources and Forestry

Dear Mr. Yakabuski:

I wanted to thank you for the Delegation with you at the recent AMO Conference. Your interest and appreciation in Provincially Significant Wetlands is valued. Moreover, your interest in ensuring OWES (Ontario Wetland Evaluation System) procedures are followed is important.

As you know, the circumstance in Merrickville-Wolford, specifically the "Wolford Bog PSW complex" was of great concern. The result of the recent review "determined that the wetland update in 2010 was not documented as required on the provincial wetland record. As a result, MNRF is amending the wetland boundary to exclude any additional wetland area added as a result of the 2010 file update". (letter from Randy McLaren, Pembroke/Kemptville District Manager, MNRF, August 6, 2020).

Land Use Planning is a partnership with the Province and Municipalities. And we appreciate the significance and value of PSWs. However, in this specific case no notification of changes were revealed until we undertook our OP review and amendment. The response from the MNRF places the onus on the Municipality and/or property owner to "re-evaluate"

Changes need to be "evidence-based". At the moment the process is one-sided.

We were not endeavouring to "undo" appropriately evaluated and designated PSW – merely righting a wrongful designation.

Again, Minister, thank you for the Delegation and interest in the file and wetlands. Perhaps the lesson or take-away from this circumstance can build on the mutually agreed comment: the process is not equitable...communicating evidence based OWES directly with Municipalities and property owners in a timely manner when there is a change in designation would bring an appropriate balance back to the Provincial-Municipal Land Use Partnership.

Sincerely,

Doug Struthers

Mayor, Village of Merrickville-Wolford

c. Premier Doug Ford

The Honourable Steve Clark, Minister of Municipal Affairs and Housing

Randy McLaren, Pembroke/Kemptville District Manager, Ministry of Natural Resources



Ministry of Natural Resources &amp; Forestry

Ministère des Richesses naturelles et des Forêts

Kemptville District

District de Kemptville

10-1 Campus Drive  
Kemptville ON K0G 1J0  
Tel.: 613 258-8204  
Fax: 613 258-3920

10-1 promenade Campus  
Kemptville ON K0G 1J0  
Tel.: 613 258-8204  
Fax: 613 258-3920

August 6, 2020

Sent Via Email

Doug Robertson  
CAO/Clerk/Director, Economic Development  
Village of Merrickville-Wolford

Dear Mr. Robertson,

The purpose of this letter is to inform you of recent changes made to a Provincially Significant Wetland (PSW) occurring within your jurisdiction. Updated boundaries for the Wolford Bog PSW complex can now be accessed online using Land Information Ontario (LIO), a mapping tool, which is used by municipalities and others to inform land use planning decisions.

In Ontario, wetland significance is assessed using the provincial framework known as the Ontario Wetland Evaluation System (OWES). The original OWES evaluation which identified Wolford Bog as a PSW was completed in 1982-85 by the Ministry of Natural Resources and Forestry (MNRF). OWES recognizes wetlands as dynamic features on the landscape that may change over time. As a result, wetland files remain open and subject to updates and amendments. A wetland file update was completed for the Wolford Bog PSW complex in 2010. At that time, additional areas of adjacent wetland were added to the wetland boundary and some areas which no longer met the definition of a wetland were removed.

The decision to update the boundary of the Wolford Bog PSW complex is the result of a recent review of the provincial wetland evaluation file and record, which is maintained by MNRF. Upon review of this file it was determined that the wetland update in 2010 was not documented as required on the provincial wetland record. The requirement to document information when completing a wetland evaluation or file update can be found in the OWES Southern Manual.

MNRF works diligently to ensure a fair, consistent and defensible position when addressing matters that impact the people of Ontario. MNRF also seeks to hold itself accountable to the same standards, expectations and requirements for meeting the provincial standards set out in OWES. As a result, MNRF is amending the wetland boundary to exclude any additional wetland area added as a result of the 2010 file update. As PSW evaluations do not expire, the remainder of the Wolford Bog PSW complex will remain, per the findings of the original (i.e. 1982-85) evaluation.

In closing this letter, it is important to note that wetland protection is an interest shared by multiple agencies across Ontario, including municipalities and Conservation Authorities (CA). This letter is not intended for the purpose of informing future land use planning decisions on or adjacent to the properties subject to this notification. The removal of the PSW status for wetlands occurring on these properties results in a new status of 'unevaluated' where wetlands are present. As per the *Provincial Policy Statement (PPS)*, issued under the *Planning Act*, planning authorities may require evaluations to determine the significance of unassessed features within their jurisdiction, to inform planning decisions consistent with the PPS. Landowners may also wish to have unevaluated wetlands evaluated by individuals qualified in the use of OWES.

If you have any questions regarding the above information, please don't hesitate to contact Randy McLaren, MNRF Kemptville District Manager at Phone: (613) 732-5520 email: [randy.mclaren@ontario.ca](mailto:randy.mclaren@ontario.ca)

Regards,



Pembroke/Kemptville District Manager  
Ministry of Natural Resources and Forestry

c. MPP, Steve Clark

c. Rideau Valley Conservation Authority



September 17, 2020

### In This Issue

- Declaration of Mutual Commitment and Friendship signed by OFIFC and AMO.
- CMHC Housing Supply Challenge.
- 3 fall dates available for AMO's Land Use Planning training.
- Provincial energy reporting link has changed.
- Investments 101 training available now.
- Cyber security in Ontario's public sector.
- Careers with Cambridge, Peterborough Police Services Board and Thunder Bay.

### AMO Matters

During AMO's 2020 Virtual Conference, the Declaration of Mutual Commitment and Friendship was signed by the Ontario Federation of Indigenous Friendship Centres and the AMO. The Declaration highlights the relationships and work being done to improve the quality of life of Indigenous people across Ontario's municipalities. Several municipal governments and Friendship Centres have now signed the Declaration and several more are in the process of discussing a local declaration.

### Federal Matters

The Housing Supply Challenge looks to increase the creation of housing supply by asking Canadians to propose innovative solutions to long-standing barriers. With up to \$300M in funding available over 5 years, the Challenge will run several rounds and fund a broad portfolio of solutions. The first round of the Challenge, data driven, is launching on October 20, 2020. Sign up for updates by visiting the Housing Supply Challenge web page.

### Eye on Events

AMO's Land Use Planning course offers municipal decision makers deep understanding of the principles and key elements of land use planning that inform implementing and managing the land use policy framework in Ontario. Registration details.

### LAS

The Ministry link for reporting energy consumption under O.Reg. 507/18 has changed. Access the new BPS Reporting Portal. This year, the deadline was extended to October 1. The Ministry is hosting a webinar on September 22 at 12 pm on the regulation and how to submit. Still have questions? Email [BPSSupport@ontario.ca](mailto:BPSSupport@ontario.ca).

### ONE Investment

Online Investments 101 training available till December, 2020. To register [click here](#). Learn about fundamentals of investing and what it means for your municipality to invest under the Legal List and Prudent Investor Standard. For inquiries, contact [one@oneinvestment.ca](mailto:one@oneinvestment.ca).

### Municipal Wire\*

On October 1, the Cyber Security Centre of Excellence is hosting a conference that will explore current and future cyber risks to the broader public sector. Hear addresses from experts and learn how to implement best practices and build stronger cyber security profiles that protect vital information and systems. [Register for free](#).

### Careers

[Supervisor of Communications - City of Cambridge](#). Reports to Director of Communications. The position leads the development and execution of communications and marketing campaigns in support of the City's strategic priorities. To apply for this position visit [City of Cambridge Careers](#). This posting closes on September 25, 2020.

[Executive Assistant - Peterborough Police Services Board](#). File #20-23. Closing Date: Friday, September 25, 2020 at 4:00 p.m. Send your completed documentation to: Attention: Human Resources, Peterborough Police Service, 500 Water St., P.O. Box 2050, Peterborough, Ontario K9J 7Y4, or email to [Recruitment\\_pps@peterborough.ca](mailto:Recruitment_pps@peterborough.ca)

[Supervisor, Solid Waste Collection - City of Thunder Bay](#). Competition Number: INF-50-20. Department: Infrastructure & Operations. Reports to: Manager, Solid Waste & Recycling Services. Job Type: Full-Time. Closing Date: October 5, 2020. Application forms must reference the competition number and be [submitted to Human Resources](#) by 11:59 p.m. on the closing date.

### About AMO

AMO is a non-profit organization representing almost all of Ontario's 444 municipal governments. AMO supports strong and effective municipal government in Ontario and promotes the value of municipal government as a vital and essential component of Ontario's and Canada's political system. Follow [@AMOPolicy](#) on Twitter!

### AMO Contacts

AMO Watch File Tel: 416.971.9856

[Conferences/Events](#)

[Policy and Funding Programs](#)

[LAS Local Authority Services](#)

[MEPCO Municipal Employer Pension Centre of Ontario](#)

[ONE Investment](#)

[Media Inquiries](#) Tel: 416.729.5425

[Municipal Wire, Career/Employment and Council Resolution Distributions](#)

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



September 24, 2020

### In This Issue

- CMHC Housing Supply Challenge.
- Space still available for AMO's Land Use Planning training.
- Energy reporting deadline: Only one week left!
- Work Order Module now part of LAS Road Service.
- Municipal Group Buying Program: Fall webinar series.
- Investments 101 training available now.
- Keeping Pace: Cyber Security in Ontario's Public Sector.
- Careers with Burlington, Ottawa, Richmond Hill, Greater Sudbury and McKellar.

### Federal Matters

The Housing Supply Challenge looks to increase the creation of housing supply by asking Canadians to propose innovative solutions to long-standing barriers. With up to \$300M in funding available over 5 years, the Challenge will run several rounds and fund a broad portfolio of solutions. The first round of the Challenge, data driven, is launching on October 20, 2020. Sign up for updates by visiting the [Housing Supply Challenge web page](#).

### Eye on Events

AMO's Land Use Planning workshop offers municipal decision makers deep understanding of the principles and key elements of land use planning that inform implementing and managing the land use policy framework in Ontario. [Register now!](#)

### LAS

The October 1 deadline to report your annual energy consumption is quickly approaching. The [BPS Reporting Portal](#) is still open. Email [BPSsupport@ontario.ca](mailto:BPSsupport@ontario.ca) for any questions on reporting or O.Reg. 507/18.

The [LAS Road & Sidewalk Assessment Service](#) is improving to serve you better! We've added a powerful work order module to help your municipality operate more efficiently. Check out [this week's blog post](#) and [join our webinar on October 6](#) to learn more about this exciting new tool.

The [Municipal Group Buying Program](#) has expanded a lot since its launch last year. [Check out our webinars](#) in October and November to learn more. Upcoming topics include [Playground Equipment](#), [Life-Cycle Cost Analysis](#), [Zamboni](#) and more!

**ONE Investment**

Online Investments 101 training available till December, 2020. To register [click here](#). Learn about fundamentals of investing and what it means for your municipality to invest under the Legal List and Prudent Investor Standard. For inquiries, contact [one@oneinvestment.ca](mailto:one@oneinvestment.ca).

**Municipal Wire\***

On October 1, the Cyber Security Centre of Excellence is hosting a conference that will explore current and future cyber risks to the broader public sector. Hear addresses from experts and learn how to implement best practices and build stronger cyber security profiles that protect vital information and systems. [Register for free](#).

**Careers**

Corporate Fleet Business Improvement Specialist - City of Burlington. Job No.: RPF-123-20. Employment Status: Contract position - 8 months. Reports to: Manager, Fleet Services & Operations Centre. Posting Closing Date: October 1, 2020. To apply, please visit [Burlington Career Opportunities](#) and click on "View Jobs". Please note that applications are only accepted online.

Director, Payroll, Pensions & Benefits - City of Ottawa. Department: Finance Services. Position status: 1 Full Time Continuous. Competition Number: 2020-EX-EN-53018972-01. Deadline: October 6, 2020. For more information and to apply, please visit the career site on the [City of Ottawa website](#).

Manager, Policy and Licensing - City of Richmond Hill. Posting ID: 525. Department: Community Services, Community Standards Division. Job Type: Full Time. Application Deadline: October 16, 2020. For more information and to apply online, please see [Richmond Hill Employment](#).

Director of Economic Development - City of Greater Sudbury. To learn more about this exciting opportunity, please visit [Current Opportunities](#) on our website. Please submit your résumé in confidence by Monday, October 19, 2020 at 4:30 p.m. by e-mail to: [hrjobs@greatersudbury.ca](mailto:hrjobs@greatersudbury.ca) or fax number: 705.688.3979. Any application received after this deadline will not be considered. Please reference the Employment Opportunity number EX20-451 on your resume.

Chief Administrative Officer / Clerk - Township of McKellar. If you enjoy the outdoors, boating, swimming, fishing, hiking or just relaxing at the shore, come and immerse yourself in the beauty of Majestic McKellar; a place to call home. For a detailed candidate profile and to explore this exciting opportunity in strict confidence, email [tim@tdobbie.com](mailto:tim@tdobbie.com) or call Tim Dobbie Consulting Ltd. at 905.637.0000. To submit resumes, email [la@tdobbie.com](mailto:la@tdobbie.com) by Wednesday, October 21st, 2020.

Treasurer / Tax Collector - Township of McKellar. A 20 minute drive from the Town of

Parry Sound, the Township of McKellar boasts 15 lakes and numerous rivers to beckon you back to nature and peaceful surroundings. For a detailed candidate profile and to explore this exciting opportunity in strict confidence, email [tim@tdobbie.com](mailto:tim@tdobbie.com) or call Tin Dobbie Consulting Ltd. at 905.637.0000. To submit resumes, email [la@tdobbie.com](mailto:la@tdobbie.com) by Wednesday, October 21st, 2020.

### About AMO

AMO is a non-profit organization representing almost all of Ontario's 444 municipal governments. AMO supports strong and effective municipal government in Ontario and promotes the value of municipal government as a vital and essential component of Ontario's and Canada's political system. Follow [@AMOPolicy](https://twitter.com/AMOPolicy) on Twitter!

### AMO Contacts

[AMO Watch File](#) Tel: 416.971.9856

[Conferences/Events](#)

[Policy and Funding Programs](#)

[LAS Local Authority Services](#)

[MEPCO Municipal Employer Pension Centre of Ontario](#)

[ONE Investment](#)

[Media Inquiries](#) Tel: 416.729.5425

[Municipal Wire, Career/Employment and Council Resolution Distributions](#)

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The Corporation of the  
City of St. Catharines

www.stcatharines.ca

PO Box 3012, 50 Church Street  
St. Catharines, ON L2R 7C2  
Tel: 905.688.5600 | Fax: 905.682.3631  
TTY: 905.688.4TTY (4889)

Sub-Item 8

Planning and Building Services  
Building and Development

**To: His Worship the Mayor and Members of Council**  
**Building Activity Statistics for the Month of August 2020**

Month	Number of Building Permits	Number of Demolition Permits	Number of Sign Permits	Number of Plumbing Only Permits	Estimated Value of Construction	Number of New Dwelling Units
January	60	1	23	12	\$16,905,645	49
February	36	5	16	10	\$9,653,620	10
March	57	3	30	17	\$7,100,260	6
April	36	4	7	12	\$86,308,500	182
May	59	0	9	17	\$23,806,800	146
June	82	9	11	26	\$25,566,950	37
July	108	8	13	19	\$47,573,900	167
August	95	7	17	18	\$13,462,870	39
<b>TOTAL</b>	<b>533</b>	<b>37</b>	<b>126</b>	<b>131</b>	<b>\$230,378,545</b>	<b>636</b>

**Major Building Projects Over \$250,000:**  
**Month of August 2020 (excluding single and two-family dwelling units)**

Construct a 4 Unit Row House with Finished Basements and Rear Decks (Block 5 - Units 17 - 20) 45 Simpson Road \$2,000,000	Construct a Row House with Finished Basements and Rear Decks (Block 6 – Units 21 – 24) 45 Simpson Road \$2,000,000
Construct a 4 Unit Row House with Finished Basements and Rear Decks (Block 4 – Units 13 - 16) 45 Simpson Road \$2,000,000	Construct a 5 Unit Townhouse with Finished Basements (Units 7 – 11) 585 Welland Avenue \$1,100,000
Construct a 5 Unit Townhouse with Finished Basements (Units 1 – 5) 585 Welland Avenue \$1,100,000	Construct New Washroom / Changeroom Facility at Sunset Beach 1 Lombardy Drive \$900,000
Construct a Greenhouse Addition for Westbrook 1688 Gregory Road \$372,000	

Comparative Building Activity Statistics for the Month of August 2019						
Month	Number of Building Permits	Number of Demolition Permits	Number of Sign Permits	Number of Plumbing Only Permits	Estimated Value of Construction	Number of New Dwelling Units
January	38	5	30	21	\$8,577,446	36
February	48	1	20	15	\$22,476,400	58
March	48	4	28	17	\$7,622,190	16
April	63	6	34	22	\$14,985,500	14
May	109	5	37	12	\$27,226,400	16
June	91	5	16	17	\$15,430,020	16
July	90	10	25	21	\$69,436,029	56
August	85	6	24	26	\$11,921,040	30
TOTAL	572	42	214	151	\$177,675,025	242



**Brian Thiessen, M.A.A.T.O., C.B.C.O.**  
**Acting Chief Building Official/**  
**Senior Manager of Building and Development**



## Memorandum

**To:** Mayor and Council

**Cc:** Shelley Chemnitz, CAO  
David Oakes, Deputy CAO  
Anthony Martuccio, Director EFES  
Mark Green, Manager of Environmental Services, EFES

**From:** Olivia Groff, Climate Change Adaptation Coordinator, EFES

**Date:** September 17, 2020

**Subject:** Climate Change Adaptation Plan Update

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The purpose of this memo is to provide an update on the Corporate Climate Change Adaptation Plan.

### Climate Adaptation Team & Outcomes to Date

A cross inter-departmental Climate Adaptation Team is working to develop a Corporate Climate Change Adaptation Plan.

The Team has been meeting since November 2019 and has been working throughout COVID-19 on the adaptation plan. Some of the tasks the team have completed and are working on are listed below:

- Background on climate change and local future climate projections
- Identifying future climate impacts
- Undertaking a climate risk assessment
- Evaluating the City's climate vulnerability
- Refined climate impact statements based on risk and vulnerability outcomes
- Develop a draft Climate Policy
- Developing proposed adaptation actions (*currently in progress*)
- Education, engagement and communication with internal staff, stakeholders and the public (*on-going*)

### Niagara Adapts Vulnerability Report Results

St. Catharines collaborated with Brock University's Environmental Sustainability Research Centre in August of 2019. The partnership was set out to leverage resources and expertise from municipalities in the Niagara Region to support collaborative climate adaptation assessment, planning and implementation.

Niagara Adapts completed a vulnerability report with all seven participating municipalities (Grimsby, Lincoln, Niagara Falls, Niagara-on-the-Lake, Pelham, St. Catharines and Welland). Each report is specific to the municipality, which delivers valuable insight into St. Catharines vulnerabilities specifically.

Vulnerability, in reference to climate change, refers to the susceptibility of a given region, municipality, social group or sector to harm arising from climate change impacts. Vulnerability is a function of exposure, sensitivity and adaptive capacity to climate change impacts.

The study commenced in the fall of 2019 with a literature review conducted by Niagara Adapts. Additionally, an internal exercise was completed by the Climate Adaptation Team to sort 50 indicators specific to the Niagara Region and rank them according to the internal focus of the Corporation of The City of St. Catharines. Supplementary data was collected as required. The main component of the vulnerability report was to seek public engagement to understand how climate change is affecting the community, how people are currently adapting and to help inform decisions that support climate adaptation to decrease overall vulnerability.

The household survey was a community wide survey created by Niagara Adapts and took place in the fall of 2019. Through social media outlets, the Garden City Current e-newsletter and promotion on the cities climate change webpage the survey was very well received by the St. Catharines community with a total of 340 responses completed. There was 1,087 surveys completed for all of the participating municipalities.

Gaining the communities engagement with this survey lead to valuable insight on how community members are experiencing climate change and where we need to focus efforts to increase adaptive capacity. The overall vulnerability index value for St. Catharines was 0.353 on a scale of 0 (highly vulnerable) to 1 (highly robust). This value represents the baseline for St. Catharines vulnerability.

The findings of the report demonstrate that the highest exposure in St. Catharines was community flooding and extreme heat. The areas of highest vulnerabilities included infrastructure, prevalence of infectious diseases, rental housing and recent immigrants.

Other key findings from respondents of the Niagara Adapts survey include:

- 82% believe climate change is impacting the community;
- 88% believe humans have the capacity to address climate change;
- 19% feel St. Catharines is prepared for climate change; and
- 88% support municipal resources being used for climate change adaptation.

For further information please see summary infographic in Appendix 1 on the Vulnerability Report.

## St. Catharines Climate Projections, Impacts & Policy

Local climate projections have been developed for St. Catharines for the years 2050 and 2100. Most notably extreme heat, increased precipitation and extreme events are to occur more frequently. For highlights of the 2050 climate projections please see the summary infographic in Appendix 2.

The Adaptation Plan is intended to address these future climate impacts. In order to develop the detailed actions it is important to have a clear vision for the future and clear principles to guide decision-making. The Adaptation Team has developed a draft policy, which includes a vision, mission, goals and guiding principles. The team will be collecting voluntary feedback through an online engagement survey to the staff of the city, followed by going out to the public for comments on these in the near future. The draft policy statements are included in Appendix 3.

### Timeline of the Adaptation Plan

St. Catharines is using the framework outlined by the Municipalities for Climate Innovation Program and the Federation of Canadian Municipalities Framework to develop the Adaptation Plan. Further details of the framework are included in Appendix 4.

<i>Milestone</i>	<i>Proposed Timeline</i>	<i>Status</i>
1) Initiate an Adaptation Effort	Q3 - Q4 2019	Complete
2) Research Climate Change Impacts	Q4 2019 - Q2 2020	Complete
3) Develop an Adaptation Plan	Q3 – Q4 2020	In-progress
4) Council Endorsement the Plan	Q1 2021	Future Action
5) Implementation of the Plan	After council endorsement	Future Action
6) Monitor and Review the Plan	On-going efforts for the future	Future Action

### Appendix:

- Appendix 1: Niagara Adapts Vulnerability Infographic Summary - St. Catharines
- Appendix 2: Local Climate Projections Infographic for St. Catharines
- Appendix 3: Draft Climate Policy Statements- August 2020
- Appendix 4: FCM Adaptation Framework Summary

## Climate Vulnerability Fact Sheet

### Niagara Adapts Partnership Overview

The impacts of climate change are already being experienced in Niagara and will only intensify in the future. In response, seven municipalities in the region have partnered with Brock University to develop and implement climate adaptation plans. Understanding vulnerability to climate change is a critical component of effective climate adaptation planning.



We asked representatives from each participating municipality what 'adaptation to climate change' means to them. This word cloud summarized their responses.

### Vulnerability Assessment

Vulnerability is defined as susceptibility to harm arising from climate change impacts. This factsheet highlights the results from a baseline climate vulnerability survey conducted in the fall 2019.



Surveys were conducted face-to-face and online.

### Respondents

**1087** people completed the survey



### Municipal Partners



#### CONTACT US

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e esrc@brocku.ca  
w brocku.ca/niagara-adapts

#### FOR FURTHER INFORMATION

Dr. Jessica Blythe, Niagara Adapts Faculty Lead  
e j.blythe@brocku.ca  
w brocku.ca/esrc/jessica-blythe

# Exposure to climate change in St. Catharines

## 82%

of respondents believe climate change is impacting their community

## 70%



of respondents have experienced community flooding

## 58%



of respondents have experienced extreme heat

## 26%



of respondents have experienced extreme cold

## 20%



of respondents have experienced severe weather

Only **19%** of respondents feel that St. Catharines is prepared to adapt to climate change

## Opportunities for adaptation



**88%** of respondents believe humans have the capacity to address climate change



For **61%** of respondents, adapting to climate change is a top priority for their households



**88%** of respondents support municipal resources being used for climate change adaptation

## Household Flood Preparedness

## 21%



of respondents have experienced household flooding

Only

## 19%



of respondents have a sump pump

Only

## 33%



of respondents use rain barrels

Only

## 47%



of respondents have household flood insurance

Note: Percentages reported on this page reflect the 340 people who completed surveys from St. Catharines.

### CONTACT US

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Blythe J, Mallette A, Smits A, Daly E, Plummer R, 2020.

Climate vulnerability fact sheet – St. Catharines.

Niagara Adapts Program Brief: 2020-06.

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By the 2050s  
St. Catharines will have

# WARMER & WETTER WINTER

## MAJOR IMPACTS



average temperature  
will increase from  
historical average\*  
of -2 °C to  
**0°C**

average  
increase of  
**34 mm**  
of winter  
precipitation



the coldest day or  
minimum temperature  
will increase by  
**7°C**

overall reduced  
home heating  
needs



\*Historic data is from 1976 to 2005

Learn more on the City of St. Catharines  
Climate Change plans and actions at

**[stcatharines.ca/climatechange](http://stcatharines.ca/climatechange)**

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By the 2050s  
St. Catharines will have

# LONGER & WETTER SPRING

## MAJOR IMPACTS



Last spring frost  
will come 1 week  
earlier in the year

average increase of

**35 mm**

of spring  
precipitation  
with more heavy  
rainfall events



average spring  
temperature  
historically\* was  
7°C, and will be

**9°C**

frost free season  
will increase by

**20 days**



\*Historic data is from 1976 to 2005

Learn more on the City of St. Catharines  
Climate Change plans and actions at

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St. Catharines

By the 2050s  
St. Catharines will have

# HOTTER SUMMER

## MAJOR IMPACTS



more frequent  
heatwaves and  
hotter days in the  
future

average "hot days" above  
30°C historically\*  
was 13 days and  
will increase to

**50 days**



Double the  
amount of  
nights above

**18°C**

Increased usage  
and reliance on  
air conditioning  
and cooling centers



\*Historic data is from 1976 to 2005

Learn more on the City of St. Catharines  
Climate Change plans and actions at

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By the 2050s  
St. Catharines will have

# SHORTER FALL

## MAJOR IMPACTS



first fall frost will  
take place almost  
2 weeks later in  
the year

average  
increase of

**7 mm**

of fall precipitation



average fall  
temperature will  
increase from  
historic\* 11°C to

**14°C**

frost days will  
be reduced by

**40 days**  
or by a third



\*Historic data is from 1976 to 2005

Learn more on the City of St. Catharines  
Climate Change plans and actions at

**[stcatharines.ca/climatechange](http://stcatharines.ca/climatechange)**

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## Draft Policy Statements

### Vision

St. Catharines will adapt to and mitigate climate change through the integration of plans, policies and procedures to ensure the City of St. Catharines remains innovative, sustainable and livable.

### Mission

St. Catharines will be positioned to mitigate, respond and adapt to the local impacts of climate change, such as the rise of extreme heat, increased precipitation levels and extreme weather events. This will be accomplished through the knowledge of anticipated climate impacts and informed decision making to strengthen the City's commitment to a resilient St. Catharines.

### Goals

1. Protect and maintain public health & safety for outdoor workers and the community
2. Reduce risk and enhance flood mitigation measures towards natural systems and built infrastructure
3. Minimize risks and strengthen resiliency of buildings, property and corporate infrastructure
4. Enhance natural assets and restore ecological function
5. Support business continuity planning and reduce community service disruptions
6. Increase knowledge and skills to build community resilience with staff and the public
7. Adopt and integrate a climate lens approach into Corporate practices
8. Promote climate conscious investment and greener economic decisions

### Guiding Principles

The City will adopt the following guiding principles towards a changing climate:

1. **Forward looking:** The City will consider current and long-term needs and proactive adaptation measures when making decisions and provisions to better enable its assets to meet future demands, including changing demographics and populations, customer expectations, legislative requirements, technology, and environmental factors (climate change).
2. **Collaboration with internal and external stakeholders:** This will deepen the City's commitment to work collectively, across departments while enhancing external expertise in dealing with climate change.

3. **Evidence and Science based:** The City's Climate Change actions will acknowledge certain risks and uncertainties associated with future Climate Change projections. Therefore, the most relevant and reliable information available will be used in transparent decision-making aimed at reducing the risks associated to the Corporation.
4. **Risk based:** The City will take a risk-based approach to prioritizing actions. Risk will be considered in relation to the likelihood of a climatic event occurring and the consequence of the impact to city assets and services. Addressing the highest risks will be a priority for investment and implementation.
5. **Value based and affordable:** The City will deliver the greatest value from its investment in assets respecting available funding and its customers' ability to pay.
6. **Continually evolving:** this policy will continue to evolve and improve through ongoing evaluation of best practices, innovation, and consideration of future directions, regulations and requirements.
7. **Resilience based:** Priority will be given to procedures that deliver both climate change adaptation and mitigation regardless of future climate conditions to achieve a sustainable future.
8. **Corporate Integration:** Promote and facilitate the incorporation of climate change information into day-to-day business, policies and operational procedures.
9. **Cooperation and Coordination with other governmental plans and strategies:** The City will consider strategies, policies and plans of other governmental entities to promote integration and provide efficient and effective service delivery for all of our customers and stakeholders.
10. **Embrace the Natural Environment:** The City will continue to embrace and protect its natural surroundings and build upon the opportunities provided by these assets through the enhancement of adaptation measures.
11. **Encouraging Positive Partnerships and Alliances:** Where appropriate, the City will pursue partnerships with other public, community and private sector providers in order to facilitate the provision of a diverse range of climate change opportunities.
12. **Sustainable Investments in Climate Change:** The City will provide effective asset management to ensure the long term availability and sustainability of corporate assets for infrastructure, services and programs to achieve the best value from available capital funding resources.

Appendix 4: Federation of Canadian Municipalities (FCM) Adaptation Framework Summary

Milestone 1: Initiate	Milestone 2: Research	Milestone 3: Plan	Milestone 4: Council Endorsement	Milestone 5: Implement	Milestone 6: Monitor and Review
<ul style="list-style-type: none"><li>✓ Form climate change adaptation Team</li><li>✓ Identify stakeholders</li><li>✓ Take a first look at climate change impacts and existing adaptation actions</li></ul>	<ul style="list-style-type: none"><li>✓ Initiate research on climatic changes</li><li>✓ Refine impacts and consider service areas for each</li><li>✓ Vulnerability assessment</li><li>✓ Risk assessment and prioritization</li></ul>	<ul style="list-style-type: none"><li>✓ Establish adaptation vision</li><li>✓ Set goals</li><li>- Identify options and actions</li><li>- Identify possible drivers and constraints</li><li>- Determine appropriate baseline and indicator data</li><li>- Examine financing and budget</li><li>- Establish implementation schedule</li><li>- Create action plan</li></ul>	<ul style="list-style-type: none"><li>- Solidify support from Council and community</li><li>- Launch plan</li></ul>	<ul style="list-style-type: none"><li>- Use appropriate implementation tools</li><li>- Follow terms of action plan</li><li>- Report on successes regularly to maintain momentum</li></ul>	<ul style="list-style-type: none"><li>- Assess new information and review drivers</li><li>- Track implementation progress</li><li>- Evaluate effectiveness of actions</li><li>- Communicate accomplishments</li><li>- Investigate future adaptation options and actions</li><li>- Revise adaptation plan</li><li>- Launch next round of adaptation plan</li></ul>

# City Council Outstanding Reports List

Sub-Item 10

## Reports by Strategic Pillar

Cultural	1	Economic	5
Environmental	3	Social	12

Reports Related to Strategic Plan 21

Reports Unrelated to Strategic Plan 3

Updated: September 25, 2020

Relation to Strategic Plan	ORL #	Requested	Requested by	Request	Lead Dept.	Expected Return Date	Comments
Cultural	2019-44	2-Dec-19	Porter	That staff be directed to gather the appeal processes for all grant programs and report back to Council	CRCS	Q2 2020	From BSC minutes of October 28, 2019
Economic	2019-22	15-Jul-19	Townsend	Amend sign by-law to permit digital signage on City-owned properties and buildings, including the appropriateness and ability to include third-party advertising as part of digital signage on City-owned properties.	PBS / COMMS	November-2020	Appeal Information Report - Application for Sign By-law Variance; 142 St. Paul Street; Owner: 2400795 Ontario Inc. was deferred 8-12-19 until ORL #2019-22 is presented to Council. Requested return Q4 2019
Economic	2020-11	10-Aug-20	Porter	Support programs for musicians and live music venues, including but not limited to property tax relief or rebate programs for live performance venues	FMS	Q4 2020	Scheduled for BSC meeting of September 21. Report will go to Council following BSC
Economic	2020-12	14-Sep-20	Siscoe	Lessons learned from this year's food and hospitality industry support programs. Include consultation with residents and businesses and recommendations for modifications to this programs for 2021	EDTS	Q1 2021	Requested return date of January 2021
Environmental	2019-20	24-Jun-19	Mayor Sendzik	Corporate waste reduction strategy including best practices for municipal waste diversion and organics at city facilities, parks, beaches, public spaces and events at City facilities, including an implementation strategy and budget for	EFES / MW	Fall 2020	Report going to Environmental Sustainability Committee prior to going to Council
Environmental	2019-39	4-Nov-19	Townsend	Single-use plastic bag ban	EFES / LCS / EDTS	Q4 2020	
Social	2019-03	11-Feb-19	Porter	Policy and funding methods for how the City could support requests for assistance for affordable housing endeavors in the future	PBS	Q4 2020	To be incorporated in CIP Review Process. Should be considered with 2021 Budget
Social	2019-41	2-Dec-19	Littleton	That staff report back regarding the Conversion of Grantham South to a one-way street heading north from Queenston Street to Eastchester Avenue	EFES	Q3 2020	
Social	2020-05	24-Feb-20	Littleton	Family Care and Accommodation Policy	CSS	Q4 2020	Develop family care and accommodation policy (including but not limited to barrier-free access to childcare, transportation, dependent care) to improve equitable access and reduce systemic barriers to public participation in all city-initiated public meetings, citizen advisory committees and statutory meetings. Report going to BSC prior to Council
Social	2019-29	09-Sep-19	Littleton	Report back on the existing street naming process with ways to include more public engagement, perhaps similar to the park naming process	PBS	Q2 2021	
Social	2019-43	2-Dec-19	Kushner / Phillips	That staff utilize the EngageSTC portal to gather public feedback and report back end of Q1 2020 regarding a national ban on handguns and the joining with other municipalities that are advocating for a national ban on handguns.			Return requested for Q1 2020
Social	2020-10	27-Jul-20	Porter	Strategy and options for the relocation of the Private Watson statue	CRCS	Q2 2021	See Council Minutes from July 27, 2020 for list of groups to be consulted for the report
None	2019-40	2-Dec-19		That staff report back to Council with a schedule for Deputy Mayors	LCS	October-2020	
None	2019-47	16-Dec-19	Miller / Mayor Sendzik	That the request for funds to be used to record in-camera meetings be referred to 2020 for a report including the upgrading of screening services for all meetings (open and closed sessions).	LCS		
None	2020-09	27-Jul-20	Williamson	Parking concerns regarding 6-10 Dalhousie Avenue	PBS	October-2020	See Council Minutes from July 27, 2020 for additional information on the report request

## Follow Up Reports



Relation to Strategic Plan	ORL #	Requested	Requested by	Request	Lead Dept.	Expected Return Date	Comments
Relation to Strategic Plan	ORL #	Requested	Requested by	Request	Lead Dept.	Expected Return Date	Comments
Economic	2020-03	15-Jul-19	Porter	Living Wage Employer Implementation Plan, including financial impacts to the City.	CSS	Q4 2020	Follow up report. Initial report (CAO-144-2019) approved July 15, 2019. Report will go to BSC prior to City Council.
Environmental	2020-08	03-Jun-20	Porter	That staff prepare a report and budget in advance of the 2021 budget deliberations regarding a cul-de-sac program	MW	Q1 2021	Follow up report. Initial report (FMS-085-2020, Sub-Item 10.2) approved June 3, 2020. See minutes of June 3, 2020 General Committee Meeting for additional information requested for inclusion in the report.
Social	2020-02	13-Jan-20	Townsend	E-Scooter report with results of consultation with stakeholder groups and risk management analysis	EDTS / EFES / MW		Follow up report. Initial report (EDTS/CRCS-006-2020) approved January 13, 2020
Social	2020-07	24-Feb-20	Porter	Revised Graffiti Program: Consult with the community, the relevant cultural committees and downtown stakeholder groups to modernize the graffiti program and by-law by 2021.	PBS	Q4 2020	Follow up report. Initial report (PBS-010-2020) approved February 10, 2020
Social	2019-49	16-Dec-19	Mayor Sendzik	That the needle pick-up team be a pilot project that includes tracking of the number of needles picked up, the cost of cleaning up spaces that have been subjected to abuse by people using needles and other drugs; and other issues around homelessness and addictions found in city parks and that the findings be reported back to Council by November 2020; and That data be used to secure future funding from Regional, provincial and federal governments to deal with this epidemic	MW	November-2020	Update report going to Council in November 2020

#### Reports Affected by COVID-19

Relation to Strategic Plan	ORL #	Requested	Requested by	Request	Lead Dept.	Expected Return Date	Comments
Economic	2019-45	16-Dec-19	Porter	That staff be directed to consult with the public and report back to Council in Q2 with recommendations for how to use the telephone town hall money	FMS	2021	Due to COVID-19, Council approved deferring the proposed budget engagement plan until the 2022 budget cycle and that the Telephone Town Hall continue for the 2021 budget process.
Social	2019-12	15-Apr-19	Porter	Review of Citizen Appointments to Boards and Committees Policy	LCS	2021	Report was postponed due to COVID-19. Motion passed by Council requested draft policy for review by Council by Q1 2021.
Social	2019-23	15-Jul-19	Littleton	Opportunities and strategies for the City to support neighbourhood associations and neighbourhood-based community groups, including best practices and information gathered from the forum	CRCS	TBD	Staff report will come forward following the neighbourhood association forum. Forum was scheduled for March 28 but was postponed to a later date due to COVID-19
Social	2019-34	23-Sep-19	Mayor Sendzik	That additional staffing be considered for RZone in the 2021 budget deliberations and come back to Council with a report in Q3 2020	CRCS	Q3 2021	Given the financial implications of COVID-19, this report will be deferred to Q3 2021 for the 2022 budget deliberations.





## Corporate Report City Council

**Report from:** Planning and Building Services, Planning Services

**Report Date:** October 1, 2020

**Meeting Date:** October 5, 2020

**Report Number:** PBS-138-2020

**File:** 60.46.99, 20 116528CD

**Subject:** Exemption from Draft Plan of Condominium Approval,  
Section 9(3)(b) of Condominium Act, 18 Corbin Street

**Strategic Pillar:**



### Recommendation

That Council exempts the condominium description from approvals required under Section 51 and Section 51.1 of the Planning Act for lands municipally known as 18 Corbin Street, as identified in Appendix 1, pursuant to Section 9(3)(b) of the Condominium Act, provided that the condominium description complies with the site plan agreement registered on title; and

That Council considers the exemption to be appropriate in the circumstances, pursuant to Section 9(7) of the Condominium Act; and

That the Certificate of Exemption, required to be issued by the City under Section 9(3)(b) of the Condominium Act, be conditional on submission to the City of the final condominium plan for compliance review with the registered site plan agreement prior to registration; and

That the City Solicitor be authorized to prepare the necessary by-law; and

Further, that the Mayor and City Clerk be authorized to execute the necessary By-law to give effect to Council's decision. FORTHWITH

### Summary

Staff recommend the condominium description for 18 Corbin Street be exempt from draft plan of condominium approval since further review under Section 51 and Section 51.1 (parkland dedication) is considered redundant.

The form and function of the development is regulated by a site plan agreement registered on title. Parkland dedication (Section 51.1 of the Planning Act) was addressed as part of the previous Plan of Subdivision and further consideration as part of a condominium approval would result in redundant process with the same outcome. The development will be constructed in accordance with the approved site plan.

The exemption from draft plan of condominium approval does not include exemption from the submission of final condominium plans to the City for review for site plan compliance and for the purposes of addressing the condominium units.

## **Background**

This application relates to a private road development east of Corbin Street and north of Marshall Lane, as outlined in Appendix 1. A site plan agreement applies to the entirety of the lands for a private road development consisting of 17 townhouse units. As part of the development process, a public open house was held on January 30, 2018 for the associated Plan of Subdivision and on January 29, 2020 the Committee of Adjustment considered an application for Minor Variance for the subject lands. Public Notice regarding the Minor Variance was issued, and no comments were received from the public. The applicant proposes to establish condominium tenure for the approved 17 townhouse units. Appendix 2 identifies the approved site plan for the entire development.

## **Report**

The private road development, as outlined in Appendix 2, is subject to site plan approval which regulates the form and function of the site, including building placement, parking and access, grading and drainage, landscaping, lighting and similar site details.

Condominium approval establishes the legal description of individual units for sale together with the legal description of common elements such as landscaping, parking and drive aisles. Draft plan of condominium approval is typically granted with a condition that site plan approval be approved and an agreement registered on title. The final condominium plans are typically reviewed and granted final approval by the City prior to registration. In this instance, site plan approval is already granted and an agreement registered on title. Accordingly, there is no need for or value to a further review triggered by a plan of condominium application. Providing the City has a copy of the final plan prior to its registration, for site plan compliance review and addressing of the individual units, there is no need for further review of the plan of condominium.

Staff are recommending Council approve the exemption request and adopt a by-law accordingly. The issuance of the required Certificate of Exemption should be held in abeyance until such time as the final condominium plan is submitted to the City, site plan compliance confirmed, addressing of the individual units, and the final condominium plan released by the City to the owner for registration.

The owner has not completed the final condominium plan to date, but is seeking the exemption now to be assured a timeline for final registration that does not include

approvals under Section 51 of the Planning Act. The condominium approval process under Section 51 of the Planning Act would add a minimum of four months to the timeline for registration.

Section 51 of the Planning Act requires that applications for plan of condominium approval have regard for a variety of matters including, but not limited to:

- consistency and conformity with provincial land use policies, the Regional Official Plan and the local Official Plan;
- the suitability of the lands for the proposed use, in this case private road development consisting of townhouse dwelling units;
- the form and function of the site including building placement, access, parking, landscaping, storm water management and drainage;
- adequacy of services and utilities; and
- conservation of natural resources and flood control.

These matters have all been considered as part of the site plan approval and the terms of the registered site plan agreement, together with financial securities, ensure the development is constructed in accordance with approved plans.

Appendix 3 outlines in detail the considerations required of Section 51 (24) of the Planning Act for plan of condominium approval and provides a commentary on how the approved site plan for this development addresses those considerations. Staff are satisfied these considerations have been adequately addressed through the site plan review process and accordingly, a further review through a plan of condominium application is redundant.

## Financial Implications

There are no financial costs to the City should this exemption be granted. All costs associated with the development are at the expense of the developer.

## Relationship to Strategic Plan

### *Economic Sustainability*

- Facilitating private investment through development in the City (Goal 1).

The approval of this application serves to streamline approval processes thereby supporting the completion of this development in accordance with the developer's timeline.

## Conclusion

The form and function of the development is regulated by a site plan agreement registered on title. Parkland dedication (Section 51.1 of the Planning Act) was addressed as part of the site plan approval. Staff recommend the condominium description for 18 Corbin Street be exempt from draft plan of condominium approval since further review under Section 51 and Section 51.1 (parkland dedication) is considered redundant.

## **Notification**

It is in order to advise Anthony Continelli, PBG Group, 275 Fourth Avenue, Box 30087, St. Catharines, ON L2S 4A1.

### **Prepared by:**

Taya Devlin  
Planner I

### **Submitted by:**

Judy Pihach, MCIP, RPP  
Manager of Planning Services

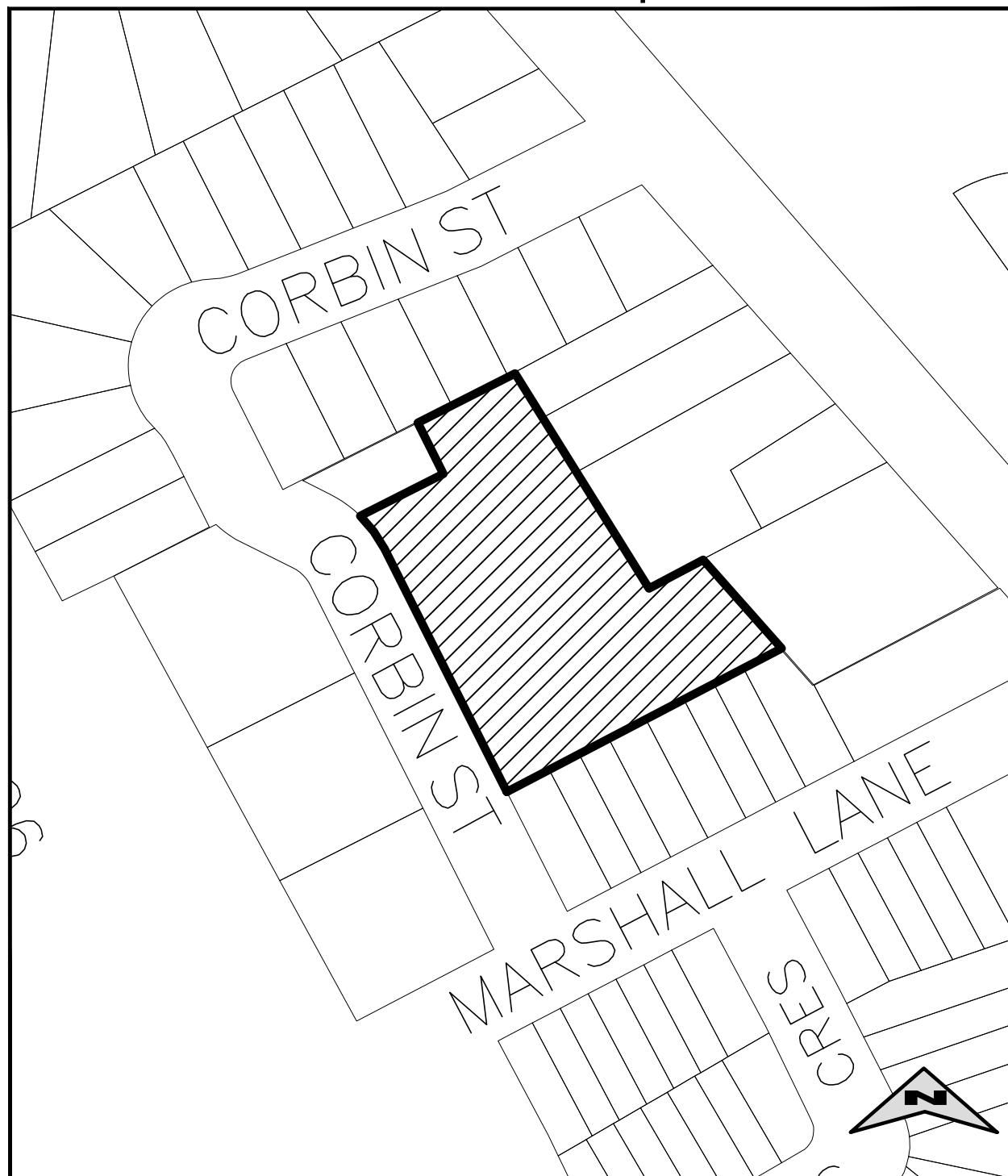
### **Approved by:**

Tami Kitay, M.P.A., MCIP, RPP  
Director of Planning and Building Services

## **Appendices:**

1. Location Map
2. Approved Site Plan
3. Planning Act – Section 51 (24) Evaluation

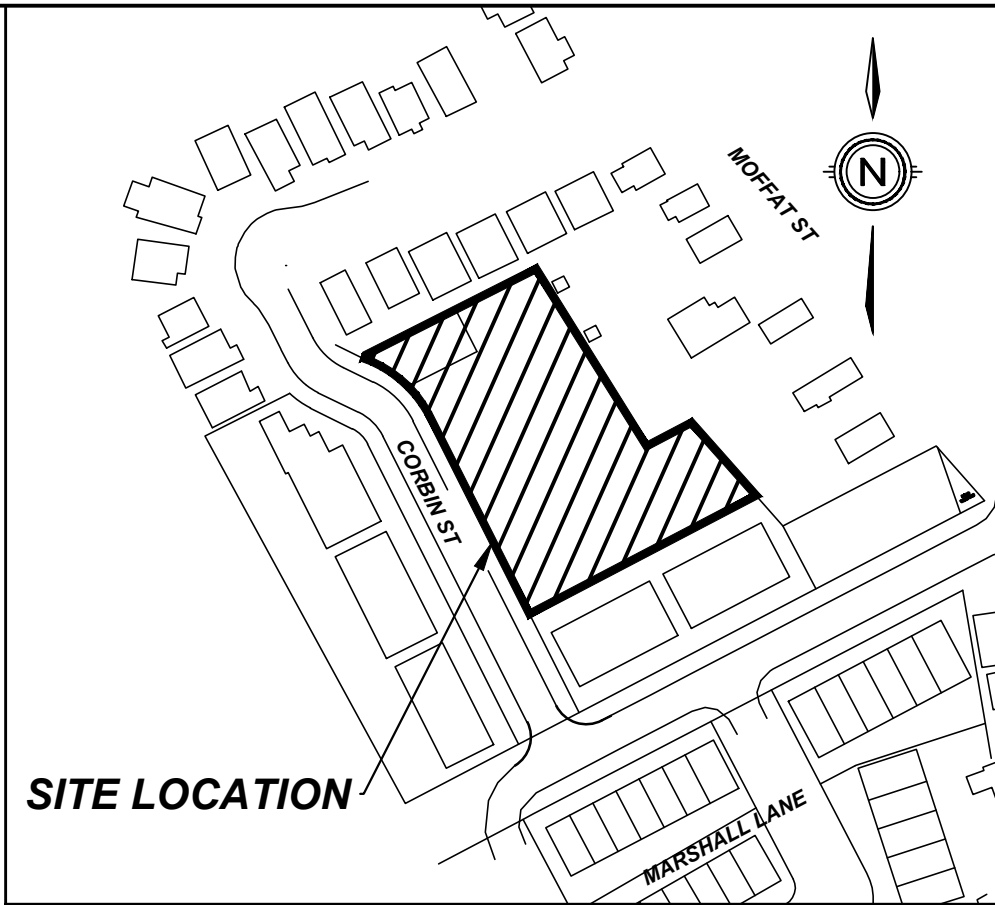
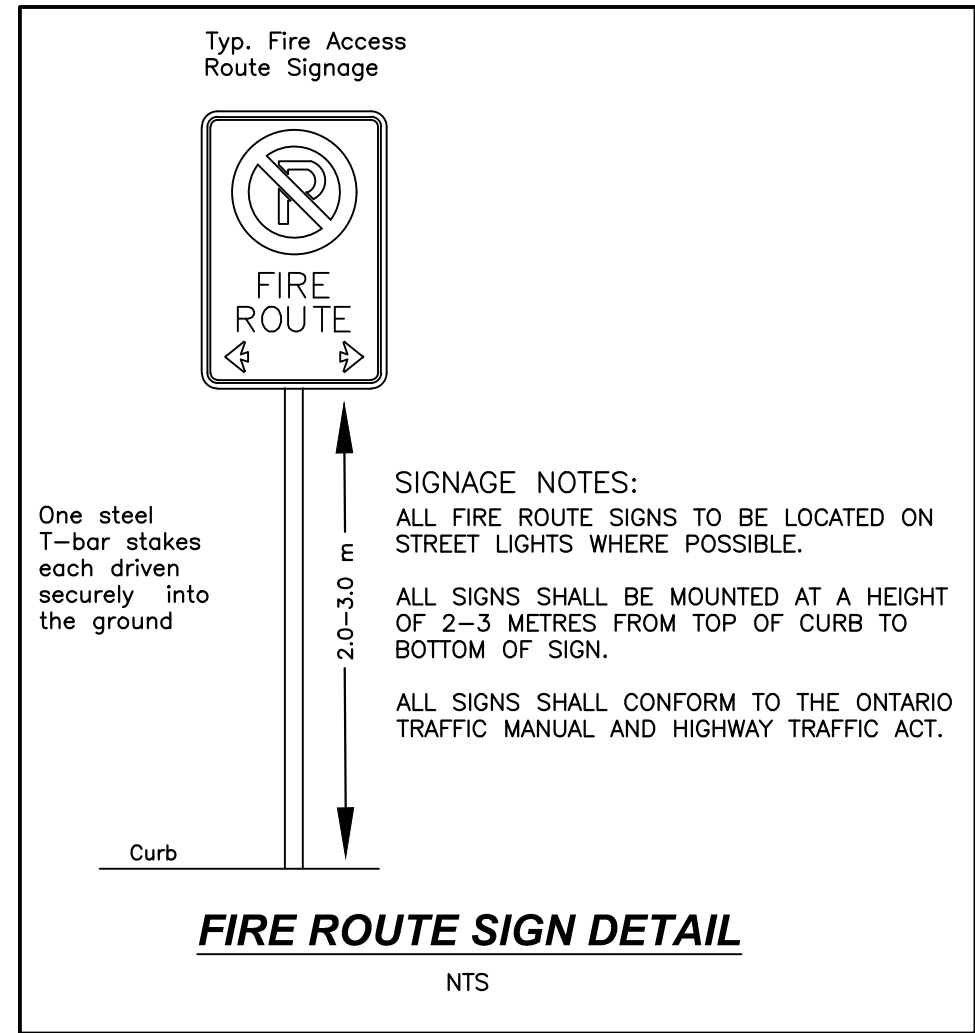
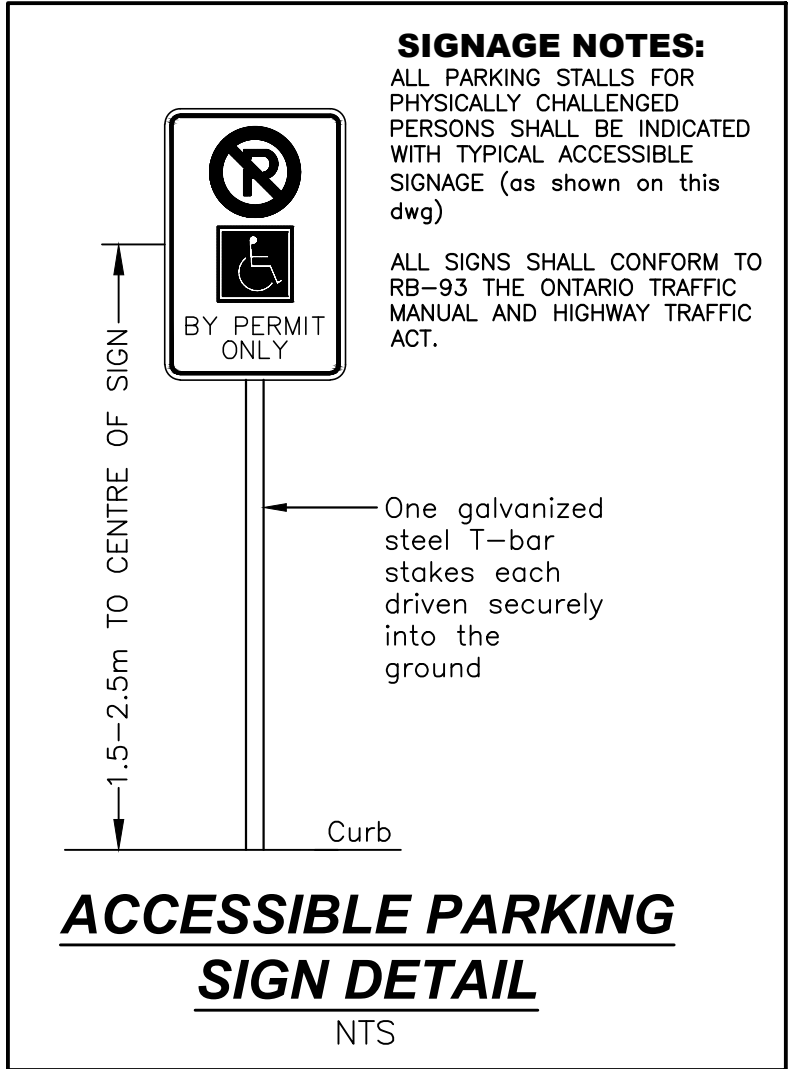
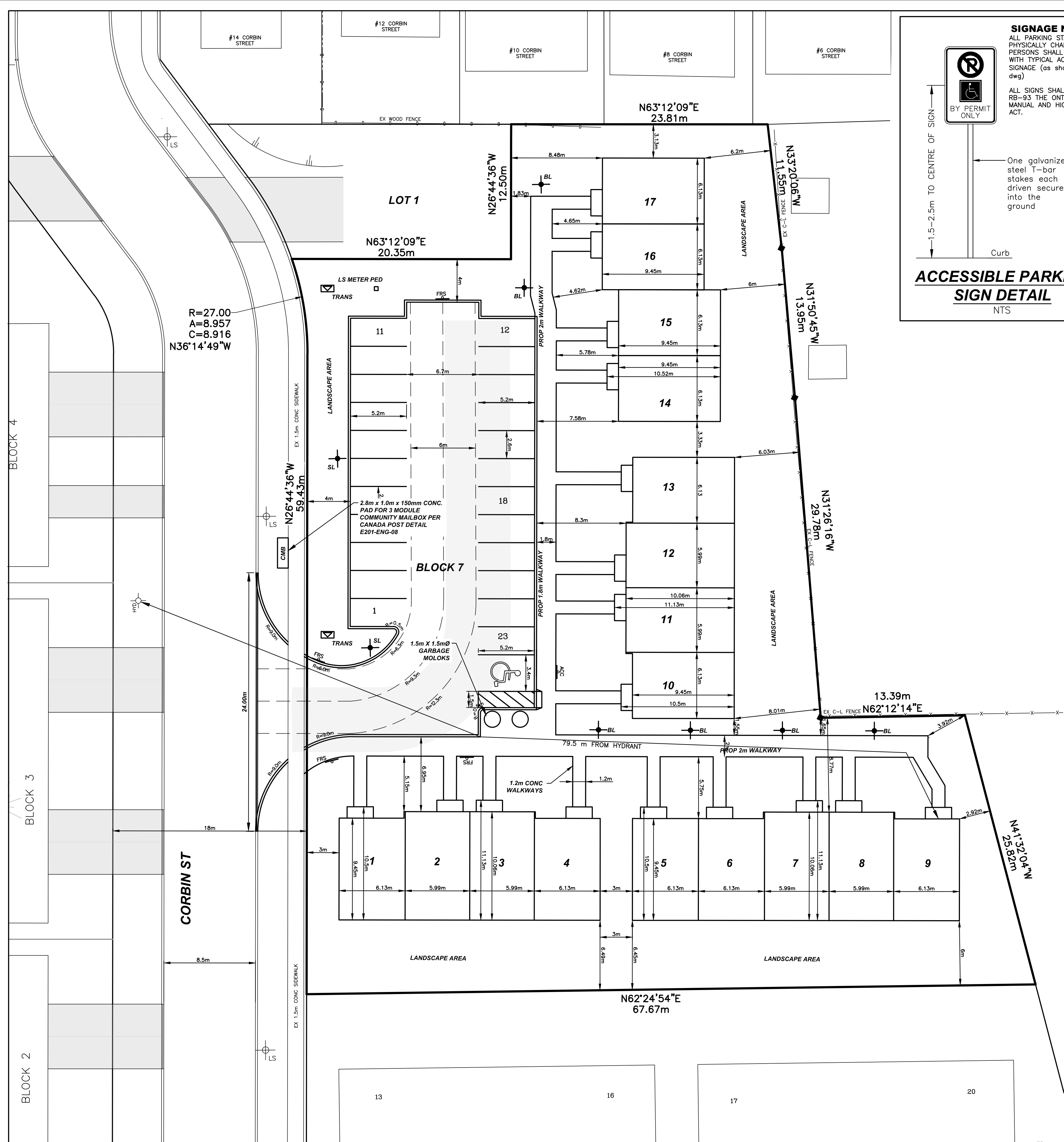
# Location Map



Subject Lands

18 Corbin Street

File: 20 116528 CD



**LEGAL DESCRIPTION**

BLOCK 7 OF PLAN 30M-456  
IN THE CITY OF ST. CATHARINES  
REGIONAL MUNICIPALITY OF NIAGARA

**SITE STATISTICS  
UNITS 1-17 BLOCK 7**

LANDUSE	ha	% COVERAGE
BUILDING	0.104	27
ROAD/DRIVEWAY/PARKING	0.067	17
LANDSCAPING	0.217	56
TOTAL	0.388	100.0
UNITS		17
DENSITY		43.70 units/ha

**PARKING SCHEDULE**

PARKING	SPACE	# OF SPACES	DENSITY
PRIVATE BLOCK 3	SPACES 1-25	24	1.41 PER UNIT

**LEGEND**

WV	EX WATER VALVE
HYD	EX HYDRANT
CB	EX CATCHBASIN
MH	EX MANHOLE
HP	EX HYDRO POLE
SB	SHORT IRON BAR
LS	EX LIGHT STANDARD
SL	PROPOSED LIGHT STANDARD
BL	BOLLARD LIGHT
FRS	PROPOSED FIRE ROUTE SIGN
---	PROPOSED C.I. FIRE ROUTE
---	PROPOSED WOOD PRIVACY FENCE
ACC	ACCESSIBLE PARKING SIGN

OWNER'S NAME \_\_\_\_\_

SIGNATURE \_\_\_\_\_

THE CORPORATION OF THE CITY OF ST. CATHARINES

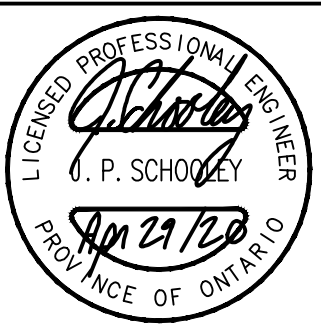
DIRECTOR OF PLANNING AND BUILDING SERVICES

DATE \_\_\_\_\_

NOTE: THE DIMENSIONS, AREAS, AND LOCATIONS SHOWN ON THIS PLAN ARE APPROXIMATE AND MAY BE SLIGHTLY ALTERED IN THE FINAL DESIGN, PROVIDING THE INTENT AND PURPOSE OF THE ORIGINAL PLAN IS MAINTAINED AND ALL RELEVANT ZONING PROVISIONS COMPLIED WITH. FURTHER AND NOTWITHSTANDING ANYTHING SHOWN ON THIS PLAN TO THE CONTRARY, ALL SITE SERVING, GRADING, AND DRAINAGE SHALL BE IN ACCORDANCE WITH PLANS FILED IN THE CITY ENGINEER'S OFFICE AND APPROVED BY THE ENGINEER.

- NOTES:
- THE POSITION OF POLE LINES, CONDUITS, WATERMANS, SEWER, AND OTHER UNDERGROUND AND OVERGROUND UTILITIES AND STRUCTURES IS NOT NECESSARILY SHOWN ON THE CONTRACT DRAWINGS AND, WHERE SHOWN, THE EXACTY OF THE POSITION OF SUCH UTILITIES AND STRUCTURES IS NOT GUARANTEED. BEFORE STARTING WORK, THE CONTRACTOR SHALL INFORM HIMSELF OF THE EXACT LOCATION OF ALL SUCH UTILITIES AND STRUCTURES AND SHALL ASSUME ALL LIABILITY FOR DAMAGE TO THEM.
  - PROPERTY LINES WERE PLOTTED USING REGISTERED PLANS AND BARS LOCATED IN THE FIELD. TO VERIFY THE ACCURACY OF THESE PROPERTY LINES, A LEGAL SURVEY SHOULD BE PERFORMED PRIOR TO CONSTRUCTION.
  - ALL CONSTRUCTION MUST COMPLY WITH THE NIAGARA PENINSULA STANDARD CONTRACT DOCUMENT.

DRAFTING KA  
DESIGN JS  
CHECKED BY JS  
APPROVED BY JS



**MERRITT LOCKS- BLOCK 7**  
CITY OF ST. CATHARINES

**SITE PLAN**

CONSULTANT FILE No. 1828
DATE 2020-04-29
PRINTED 2020-05-06
SCALE 1:200 m
REF No.
DWG No. 1674-SP
REV 1



Section 51 (24) of the Planning Act	Planning Comment
<p>a) The effect of development of the proposed condominium on matters of provincial interest.</p> <p>b) Whether the proposed condominium is premature or in the public interest.</p>	<p>The parcel is zoned and planned to allow for residential uses and townhouse units within a private road development are permitted. The residential units contribute to the City's growth which is supported and encouraged by the Growth Plan and Provincial Policy Statement.</p>
<p>c) Whether the plan conforms to the Official Plan and adjacent plans of subdivision, if any.</p>	<p>The proposed density is in keeping with thresholds intended for this site and the site contains adequate parking, access, and landscaping.</p>
<p>d) The suitability of the land for residential purposes.</p> <p>i. If any affordable housing units are being proposed, the suitability of the proposed units for affordable housing</p>	<p>The surrounding uses are residential. The visual impact of the building massing is considered to be compatible with surrounding existing uses. The proposed buildings will be compatible with existing structures and provide a mix of unit types within the neighbourhood. The proposed development is not intended as affordable housing.</p>
<p>e) Adequacy of any public streets and how they are designed and how they link with adjacent streets.</p>	<p>The development is bounded by Corbin Street (to the west) which is designated as a Local road in the Official Plan. The development will have unrestricted access from Corbin Street. This road is considered adequate to support any traffic generated by the subject development.</p>
<p>f) The adequacy of the proposed size and shape of lots and blocks.</p>	<p>The size of the units is appropriate for the residential use and contributes to a mix of housing in the City.</p>
<p>g) Any restrictions on the subject lands or adjoining lands.</p>	<p>Site Plan Control regulates the site formation and layout. A Site Plan Agreement has been registered for the proposed development.</p>
<p>h) Conservation of natural resources and flood control.</p>	<p>There are no natural resources or flooding hazards identified on or adjacent to the subject lands. City staff have reviewed stormwater management control measures through Site Plan Approval.</p>
<p>i) Adequacy of existing utilities and municipal services.</p>	<p>The existing utilities and services are adequate to support the development.</p>

j) Adequacy of school sites in the vicinity.	There are a variety of school sites located in the vicinity of the subject lands. No additional school capacity is required.
k) Any land considered for dedication for public purposes.	No land dedication is required as part of the Plan of Condominium.
l) The extent to which the proposed design optimizes efficient use and conservation of energy.	Staff have reviewed the design and determined it to be compliant with this criteria.
m) Any considerations regarding the subdivision of the land and matters relating to site plan approval.	The Site Plan Agreement has been registered on title.





## Corporate Report City Council

**Report from:** Office of the Chief Administrative Officer

**Report Date:** October 1, 2020      **Meeting Date:** October 5, 2020

**Report Number:** CAO-134-2020      **File:** 10.4.19

**Subject:** COVID-19 Update – October 5, 2020

**Strategic Pillar:**



### Recommendation

That report CAO-134-2020, regarding COVID-19 Update – October 5, 2020, be received for information purposes. FORTHWITH

### Summary

The purpose of this report is to provide Council with ongoing updates on the City's Municipal Emergency Control Group's (MECG) planning activities to address the rapidly evolving global COVID-19 pandemic from a strategic and proactive approach.

For the latest information on the City's recovery, visit <http://www.EngageSTC.ca> and the City's social media platforms.

### Relationship to Strategic Plan

City staff is responding to the COVID-19 pandemic as it has affected the economic, social, environmental and cultural sustainability of the city. City staff have prioritized their objectives to heavily focus on recovery efforts of COVID-19 to mitigate the impact on the community and support the sustainably pillars through new and innovative ways.

### Background

On March 12, 2020, the City of St. Catharines partially activated its Emergency Operations Centre (EOC), to support the work of the Municipal Emergency Control Group (MECG) in their response to COVID-19 pandemic and the provision of essential services.

This is the eleventh update from the MEGC regarding COVID-19. Details regarding preparedness, response, recovery and future planning.

## Report

The COVID-19 pandemic continues to pose a serious threat to the community as well as the City's ability to provide all levels of service in the same manner as they were previously delivered.

The MECG continues to respond to the pandemic proactively and has been diligently planning for potential future developments. The MECG continues to be dedicated to the safety of staff and the community, while ensuring essential services continue to be delivered without interruption and is focusing on recovery and resurgence.

The MECG remains committed to their four objectives with a heavy focus on the STC Framework to Recovery as the Province continues to lift restrictions and move into stage three of reopening.

MECG's planning and decisions are guided by their four key objectives:

1. To focus on recovery while continuing to provide essential services.
2. To ensure the health, safety and security of the public and staff during the pandemic and through the recovery process.
3. To continue to be able to support Niagara Health, Public Health, Niagara Region and our other partners.
4. To ensure the organization remains in a financially stable condition during this pandemic.

## Advancing Planning Team – COVID-19 Resurgence Plan

On September 28, 2020, Ontario Premier Doug Ford announced, according to health officials, the province is now officially in the second wave of the coronavirus pandemic.

At the August 10, 2020 Council meeting, the MECG brought forward [Report CAO-117-2020](#) to Council which introduced the City's Advanced Planning Team, and their focus on a resurgence of COVID-19 and their methodology to address a resurgence.

In due timing, the Advanced Planning Team has created a plan titled "Our COVID-19 Resurgence Plan" and can be found in Appendix 1 of this report.

## Summary of the Resurgence Plan

The plan entails the following from the Advanced Planning Team for the City of St. Catharines to respond to a resurgence of COVID-19

- Purpose
- Goal
- Objectives
- Guiding Principles
- Methodology based on past pandemics, current situation, and resurgence scenario analysis
- Resurgence response factors and Influence
- Potential Challenges (Internal and External)
- Plan to address a resurgence

- Defensive: Risk Management/Mitigation Efforts
- Offensive: Revert through stages (possibly closing facilities and programming)
- Conclusion

### **Defensive Strategy to Resurgence: Risk Management – Mitigation Efforts**

The MECG plans to reduce the impact of the COVID-19 resurgence through risk management/mitigation efforts. Efforts include:

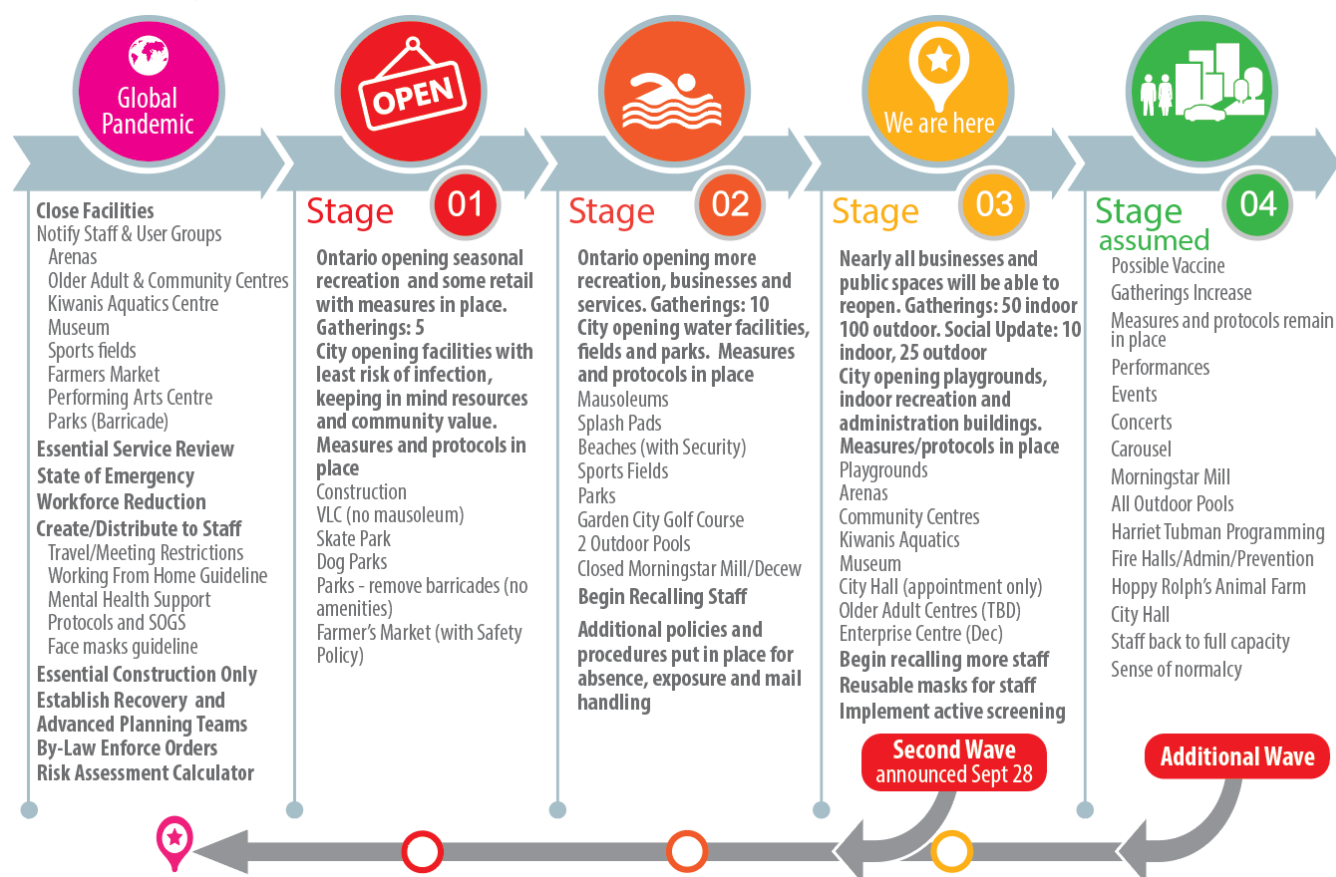
- Screening for COVID-19 in facilities
- Increasing communication with staff and community
- Ongoing vigilance and commitment
- Gradual, controlled re-opening of City facilities and resumption of activities
- Working closely with Public Health
- Increased use of / compliance with personal protective measures
- Public knowledge to inform sustainable effective behavioural changes (through by-law enforcement and Communications)

### **Offensive: Revert Through Stages**

If a large resurgence of COVID-19 continues, the likelihood of the Province requiring municipalities to revert through the prior stages of reopening are high. The Municipal Emergency Control Group (MECG) will decide whether facilities, programs and services need to be reduced prior to being mandated by the Ontario government, if it is necessary for the health and safety of staff and the community.

The Advanced Planning Team began to document the steps the City had taken to address the pandemic initially throughout the various stages while also considering lessons learned along the way. Documenting the process has allowed for a snapshot of the steps that were taken throughout each phase. If another major outbreak was to occur, these activities outline how the City would respond while following the procedures that have been documented.

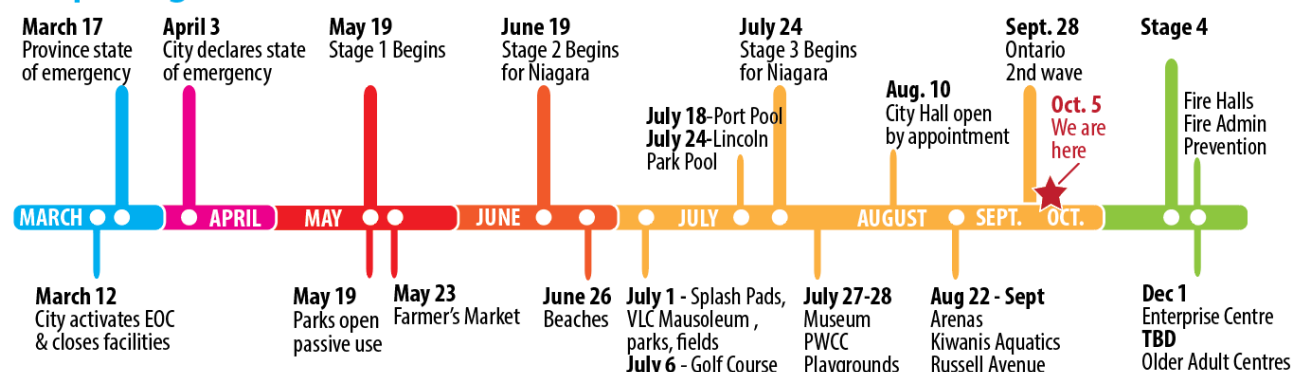
Below is a high-level summary of the internal steps taken by staff throughout the pandemic. Should the area experience a large outbreak or resurgence, the City will use this as a guideline for the measures that need to be taken to draw back City activity.



## Facilities

In light of the Province making an official announcement on September 28, 2020 that Ontario has entered the second of wave of the COVID-19 pandemic, there has been a delay in the reopening of Older Adult Centres and the St. Catharines Small Business Enterprise Centre.

## Re-Opening Timeline



## **Older Adult Centres**

Older Adult Centres were planned for a reopening on October 5, 2020. That has now been changed to Older Adult Centres not reopening until further notice due to the resurgence of COVID-19.

Although the centres aren't opening, the Seniors Centre Without Walls (SCWW) virtual programming for older adults continues to go strong and the uptake for each session remains high – each session averages approximately 12 – 20 participants which is near full capacity.

The City has leveraged several partnerships to enhance the programming, including the MP's office, St. Catharines Public Library, the St. Catharines Museum and Welland Canal Centre, Community Support Services of Niagara, Ontario Seniors Dental Care Program and St. Catharines Fire Prevention. Some examples of programming include yoga, trivia, bingo, writing workshops, short stories and many more.

Other programming that is available at the Russell Ave. and Port Weller Community Centres for the older adult population are:

### **Drop-in Programs**

Pickleball, walk aerobics, table tennis, chair yoga

### **Registered Programs**

The second mini-fall session starts on November 2, 2020 and is open to all ages (18-99+ years), includes soapstone jewelry, seated tai chi and qi gong, beginner woodcarving, embroidery, crocheted animals, and more. The City's Fall 2020 Leisure Guide is available online at [www.stcatharines.ca/LeisureGuide](http://www.stcatharines.ca/LeisureGuide)

## **St. Catharines Small Business Enterprise Centre**

The Enterprise Centre was expected to open to the public in October 2020, but due to COVID-19 resurgence and pending construction at the office the expected reopening date has been updated to December 1, 2020. Staff continue to work remotely offering services via phone, zoom and skype. The office has seen an increase in inquiries from those considering self-employment as a career option. Staff continue to offer weekly webinars on several startup and ebusiness topics with an average attendance of 20-40 participants. As clients proceed through the webinars, they are invited to have one-on-one consultations with Enterprise Centre staff.

The Centre is also seeking new applications for the Starter Company Plus program. There is a closing date of October 9 for applications. The program includes business training, development of a business plan, eligibility for a grant of up to \$5000, and mentoring. Businesses up to one year in operation are eligible to apply and participate in the program.

In addition to this, Economic Development and Tourism Services (EDTS) has recently renewed its Digital Service Squad thanks to an operating grant from the Ontario BIA

Association and FedDev Ontario. As a part of its ongoing efforts to continue its Digital Main Street service offerings, the Digital Service Squad team will be providing one-on-one support to small 'main street' businesses with building their online presence and accessing Digital Main Street program supports such as the \$2,500 Digital Transformation Grant as well as the ShopHERE program that builds free e-commerce capable websites for small businesses. The Digital Service Squad will provide support to main street businesses in downtown, Port Dalhousie, Facer Street, and Queenston Street.

### **St. Catharines Fire and Emergency Services**

St. Catharines fire stations continue to remain closed to the public and unable to provide school tours or accommodate drop in visits. This has had no significant impact on delivery of fire services.

The fire prevention office and administration office also remain closed to the public. Both divisions continue to provide a full range of services and the public can request services via e-mail or telephone

To protect the health of the front-line emergency services providers, the City does not anticipate opening fire buildings to the public until January of 2021.

### **Fire Prevention Week Activities**

Fire prevention week is October 4 – 10, 2020 with fire prevention activities still taking place. The pandemic has caused an increase in the number of people cooking at home, making fire safety a priority.

#### **Project Zero**

A public education campaign where the objective is to improve home safety and bring fire and carbon monoxide-related deaths down to zero. The City of St. Catharines in partnership with Community Care, Start Me Up Niagara, John Howard Society, Meals on Wheels, and Gatekeepers will help deliver donated combination smoke and carbon monoxide alarms to members of the community who are deemed to be high risk. This includes the elderly and those with disabilities or financial challenges. The 420 combination smoke and carbon monoxide alarms were donated by Enbridge.

#### **School Fire Safety- "Learn Not to Burn" (LNTB) program**

Fire crews will be dropping off to school principals the LNTB educational program literature. The program has been designed to encourage "at-home" and community participation to strengthen the knowledge obtained in the classroom. Parent questionnaires and take-home activities help to encourage family participation in fire safety and lifesaving skills.

#### **Online Recipe Contest**

The intention of a recipe contest is to have residents submit their favourite recipes on EngageSTC.ca. Each day during Fire Prevention Week, a recipe will be sent out by the City along with a fire safety message.

#### Online Webinar

Fire Prevention will be leading an online webinar to older adults in the community targeted towards home fire safety.

#### Live Fire Segments

On October 6, 2020, four fire safety segments with CHCH news will be recorded. The segments will include a live burn cell with a living room and kitchen fire, BBQ fire safety and a segment on smoke and CO alarms.

### Active Screening in Facilities

The Government of Ontario amended [O. Reg 364/20](#), effective Saturday September 26, 2020. The amendment imposes a requirement that “the person responsible for a business or organization that is open shall operate the business or organization in compliance with the advice, recommendations and instructions issued by the Office of the Chief Medical Officer of Health on screening individuals.”

The same day, the Ministry of Health issued its [COVID-19 Screening Tool for Workplaces \(Business and Organizations\)](#). The Tool provides screening questions for any worker or essential visitor (defined in the Tool) seeking to enter the work environment. The Tool does not apply to patrons of a workplace, essential workers who travel outside of Canada for work, or emergency services or other first responders who may enter a workplace for emergency purposes.

With these changes, The City of St. Catharines will be transitioning towards active screening for COVID-19. This will help us to ensure we’re doing our part in preventing the spread of the virus. What this means for staff and contractors is that they will be required to complete screening prior to attending a facility or work area at the beginning of their shift. This screening will be required on the day of admission and they will have to show proof of completion prior to entrance. The City hopes to transition to this level of screening by immediately.

### Enforcing Provincial Orders

The City is preparing for an increase in complaints of non-compliance to the changes to the Provincial emergency orders on gathering limits and reduced hours of operation for restaurants and bars. The changes to these gathering limits only impact unmonitored and private social gatherings. The new limit on the number of people allowed to attend an unmonitored private social gathering across the province is:

- 10 people at an indoor event or gathering (previous limit of 50); or
- 25 people at an outdoor event or gathering (previous limit of 100)

More information on the specifics of these changes can be found on the provincial website: <https://www.ontario.ca/page/reopening-ontario-stages#gathering-changes>

In the short term, the City is coordinating to ensure municipal works staff are available during weekends to receive any complaint calls that may come in during identified peak



hours. In advance of Thanksgiving, the City is planning for a surge in complaints regarding non-compliance. Staff will be available to receive the calls and By-Law Enforcement will be available to respond to complaints during identified peak hours.

The City has consulted with Niagara Regional Police to discuss areas of concern including parties and large gatherings. NRP will support in these areas and will also assist where possible to enforce the orders in other areas.

Between Citizens First and the online COVID-19 complaint form, the City received 86 COVID complaints for the month of September. These complaints were comprised of 58 non-compliance with the mask by-law, eight regarding public gatherings, and 20 other COVID-19 complaints. Out of these complaints, only 5 have been a result of the changes to the gathering limits which came into place on Sept 19, 2020.

## **Financial Implications**

With the fluidity of the COVID-19 pandemic, and as the City continues to respond to COVID-19, contain costs and mitigate issues, the 2020 yearend financial position of the City continues to be unfavourable as indicated at the September, 14, 2020 Council meeting, report [CAO-129-2020](#).

### **Municipal Operating Funding Phase 1: Immediate Funding for Municipal Pressures**

Funding for Phase 1 of the municipal operations stream has been allocated on a per household basis which has resulted in a payment of \$3,623,600 for the City to support COVID-19 operating costs and pressures.

### **Phase 2: Funding for Additional Municipal Pressures**

Funding for Phase 2 will be made available on a case-by-case basis for municipalities that require additional funding to address deficits caused by COVID-19.

To be considered for this Phase 2 funding, municipalities will be required to submit reports outlining their COVID-19 operating costs and pressures in a template to be provided by the ministry. These reports will be due by October 30, 2020.

As of October 1, 2020, the ministry template and related guidelines have not been provided to the municipalities. The Provincial Ministry representatives indicated that the reporting template for the Phase 2 funding should be set out to municipalities the week of September 28, 2020. The template will be based on the Financial Information Reporting (FIR) categories. The template responses from municipalities will be used by the Province to determine the allocation of the Phase 2 funding and it will not be an expenditure reimbursement funding program.



## **Conclusion**

The COVID-19 pandemic continues to evolve and is still a threat to the community. The MCEG will continue to implement proactive responses and plan for potential developments with the safety and well-being of the community and staff at the forefront.

The MCEG will continue to focus on resurgence and recovery for the City of St. Catharines while remaining committed to the four objectives and three considerations for reopening facilities and services.

For the latest information on the City's recovery, visit <http://www.EngageSTC.ca> and the City's social media platforms.

### **Prepared and Submitted by**

The City of St. Catharines Municipal Emergency Control Group (MCEG)

### **Approved by**

Shelley Chemnitz

Chief Administrative Officer

David Oakes

Deputy Chief Administrative Officer

## **Appendices**

- Appendix 1 – Advanced Planning Team: Our COVID-19 Resurgence Plan

# STC ADVANCED PLANNING



## Our COVID-19 Resurgence Plan



# STC ADVANCED PLANNING

## OUR COVID-19 RESURGENCE PLAN

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## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

## Purpose

The COVID-19 pandemic continues to be an ongoing threat to the community and internationally. When the COVID-19 pandemic became global in March 2020, the Province of Ontario declared a State of Emergency. Staff at the City of St. Catharines, specifically the Municipal Emergency Control Group (MECG), began to address the pandemic by closing facilities and reducing services as mandated by the upper levels of government.

When the Province announced its plan for a phased-in recovery, City staff recognized the need to establish not only a Recovery Planning Team to plan for the City's recovery, but an Advanced Planning Team to plan for the event of another type of emergency scenario.

The Advanced Planning Team held their first meeting May 1, 2020. The team established a list of various worst-case scenarios for the City that could occur throughout the pandemic including a severe weather event, major restrictive lockdown and a large resurgence of the virus that could affect the community, City staff, services, operations and resources.

This plan deals solely with a resurgence of COVID-19.

## Goal

To minimize the impact of future waves of the COVID-19 virus through planning and preparedness.

## Objectives

The Advanced Planning Team has established the following objectives focusing on a long-term, sustainable response to COVID-19:

- To plan and prepare for a resurgence of COVID-19 and its various scenarios while continuing to provide essential services



## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

- To protect the health and safety of staff, community, and vulnerable, high-risk populations through planning, preparedness and education
- To follow the guidance and orders provided by Public Health and the federal and provincial governments
- To prevent economic and financial burdens on the City, its partners and community, through mitigation, support and guidance.

## Guiding Principles

The Advanced Planning Team is guided by direction from the Province of Ontario and Niagara Region Public Health.

In alignment with the City of St. Catharines' Recovery Plan for reopening, the City's Resurgence Plan is focused on the three recovery pillars — Health and Wellness; Organizational; and Economic. Each pillar steers the resurgence process both internally and externally.



### Health and Wellness

Focused on the physical and mental well-being of citizens and staff.

How do we support and protect the health of our community and staff?



### Organizational

Focused on the operations necessary to provide services to citizens.

How do we open/close facilities and deliver services in a way that is safe for both residents and staff?

How do we keep our residents, and staff, informed?



### Economic

Focused on the financial well-being of the City and its citizens.

How do we mitigate the financial impacts of COVID-19 on the City, businesses and residents, and support them during resurgence?



## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

## Methodology

There are several factors that come into play when planning for a resurgence of COVID-19. Below illustrates the process and methodology that has been used.

### Review Past Pandemics

Reviewed historical information and researched past pandemics and lessons learned. Based on that research, the team has identified the following as assumptions for planning.

- Mitigation efforts are effective (social distancing, proper hygiene, increased cleaning, masks etc.)
- Tracking active cases and contacts is essential
- Viruses aren't prejudiced and can affect all populations
- Some populations are more vulnerable or higher-risk
- Inoculation / vaccines and antibodies are viable treatment options
- Taking a world-wide unified front is necessary
- There is an end in sight

The infographic was obtained from The Visual Capitalist publisher with statistics gathered from CDC, WHO, BBC, Wikipedia, Historical Records, Encyclopedia Britannica and John Hopkins University.

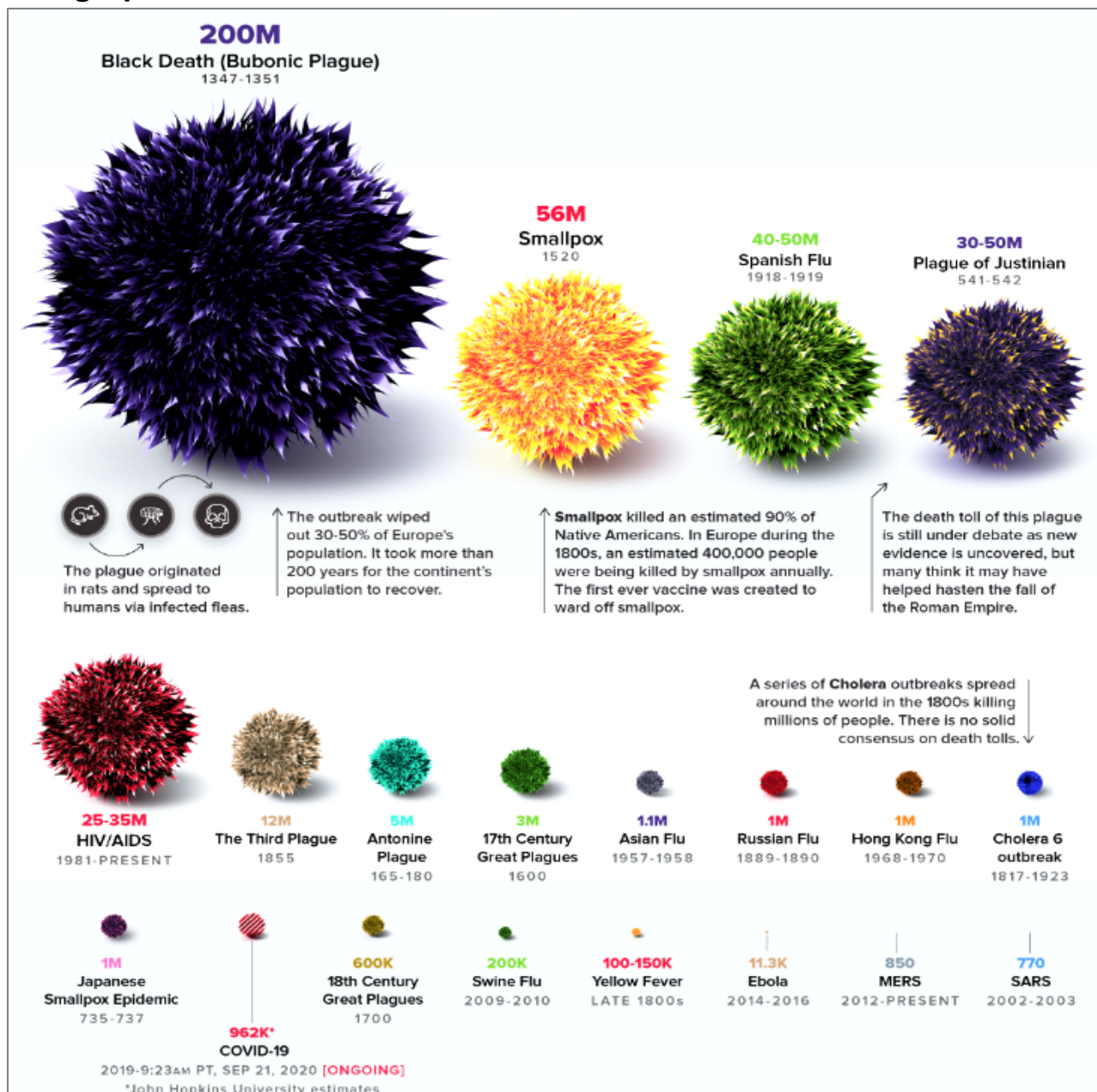




# STC ADVANCED PLANNING

## OUR COVID-19 RESURGENCE PLAN

### Infographic: Historical Pandemic Death Toll Data





## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

### Monitor Current Situation

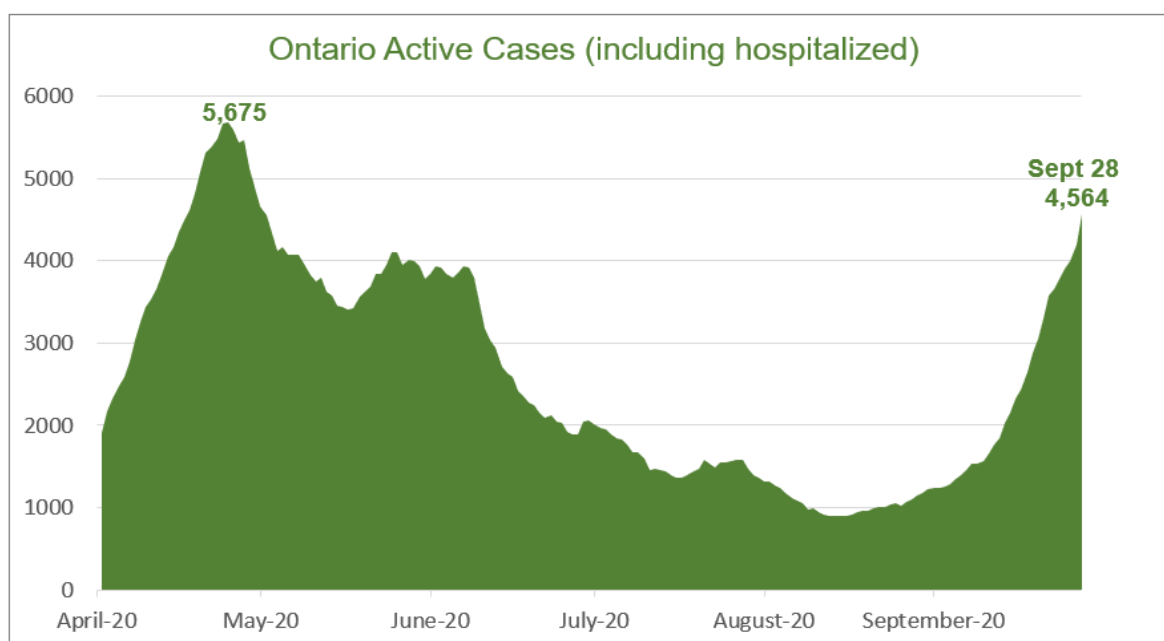
The City's Community Emergency Management Coordinator (CEMC) monitors the current situation of COVID-19 and provides updates to the Municipal Emergency Control Group (MECG).

The Advanced Planning Team has analyzed and graphed both Ontario's active and new COVID-19 cases since the beginning of the pandemic as a method of monitoring the resurgence. See Graph 1: Ontario's Active COVID-19 Cases and Graph 2: Ontario's New COVID-19 Cases below. Data obtained from <https://covid-19.ontario.ca/data>

According to the Government of Ontario's case data, at the peak of the pandemic (April 2020) there were 5,675 active cases and 640 new cases. Both active and new cases began to see a decrease once mandated mitigation efforts were in place.

As of September 2020, cases in Ontario are beginning to see significant increase with 4,564 active and 700 new cases as of Sept. 28, 2020.

### Graph 1: Ontario's Active COVID-19 Cases



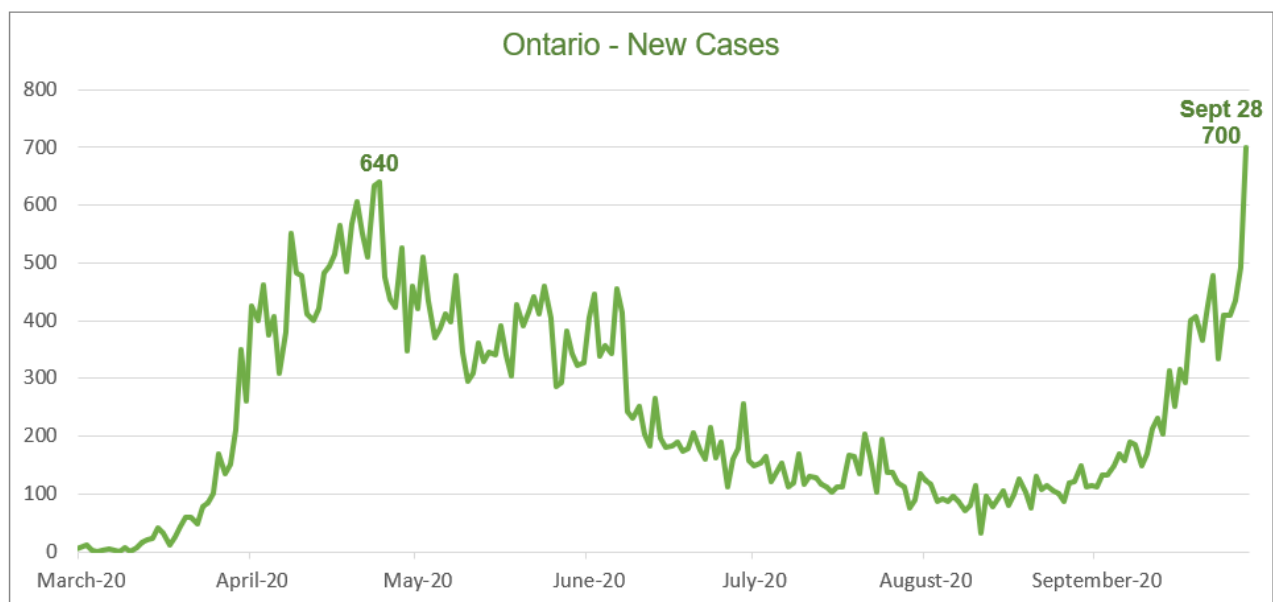




## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

**Graph 2: Ontario's New COVID-19 Cases**



### COVID-19 Scenario Analysis

This scenario analysis has identified three covid-19 resurgence scenarios as indicated by the Centre for Infectious Disease Research and Policy (CIDRAP). Identifying the varying circumstances around a resurgence allows to better plan and prepare.

The different scenarios are listed below.

#### Scenarios

- Scenario 1: Peaks and valleys - A series of continual waves through to 2021 requiring periodic reinstitution of mitigation efforts.
- Scenario 2: A large resurgence in the fall or winter of 2020 with successive smaller waves in 2021. Requires reinstitution of mitigation to prevent overwhelming the healthcare system.
- Scenario 3: A slow burn – ongoing transmission with no significant pattern.

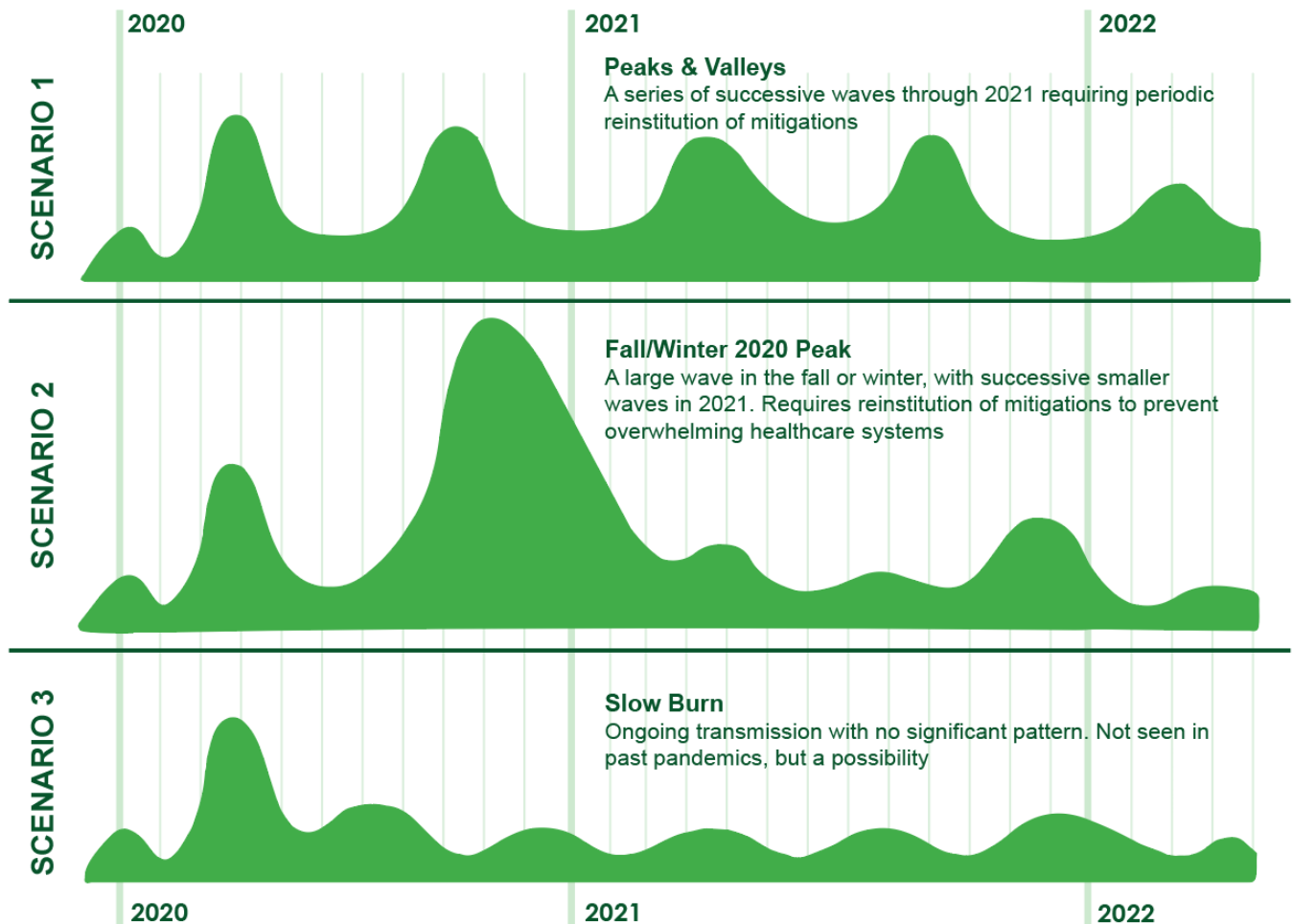


# STC ADVANCED PLANNING

## OUR COVID-19 RESURGENCE PLAN

### Graph 3: COVID-19 Resurgence Scenarios

The team's primary focus is addressing a large resurgence of COVID-19 as illustrated in scenario 2.





## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

## Resurgence Response Considerations

There are various factors that could affect the impact, duration and magnitude of the City's response to a resurgence.

### Timing / Season

Flu season may affect the City's response and mitigation efforts. Cleaning should be at the forefront. Staff and citizens may display COVID-19 symptoms, which may be a cold or flu and could impact our staff resources.

Timing and seasonal circumstances may also impact facility closures. A resurgence may impact the City's decision on whether to open facilities that attract a vulnerable population (i.e. a delay opening of Older Adult Centres). While some facilities may already be closed due to the season.

### Duration

Depending on the severity of the resurgence, facilities and services may only need to close or reduce services for a short period of time. This would be a consideration if there are smaller multi-wave scenarios.

### Vaccine Development

The development and distribution of a vaccine would impact the course the City takes to address a resurgence.

### Provincial Orders

Many decisions will be directed by orders mandated by the Province.

## Potential Challenges

Addressing a resurgence of COVID-19 entails a variety of internal and external challenges that staff must be mindful of. There is a high probability that unexpected situations will emerge.

### Internal Challenges

- Business continuity plans throughout organization that will need to be modified to align with resurgence





## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

- Increase of staff absenteeism due to illness, childcare, caring for ill dependents
- Increase in staff retirements
- Supply shortages
- Supporting mental health of staff that are balancing pre- and post-COVID work along with personal challenges
- Pandemic fatigue on staff
- Staff reductions causing workflow gaps
- Financial hardship on the City

### External Challenges

- Border closures and travel restrictions may cause supply / service shortfalls
- Reduction in services to the community
- Mental health of residents
- Programming for mental and social health
- Pandemic fatigue on community
- Economic and social impact on the community
  - Increase in unemployment creating financial hardship on residents
  - Vulnerable population at risk
  - Working with partners to provide support (financial, food, supplies, testing etc.)

### Addressing a Resurgence

With a high likelihood of a resurgence of COVID-19, the Advanced Planning Team has prepared for two strategies to combat the resurgence - defensive and offensive.

1. Defensive: Risk management through mitigations efforts
2. Offensive: Revert to prior stages



## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

#### Defensive: Risk Management - Our Mitigation Efforts

The defensive strategy looks at how the City can reduce the size of the resurgence or its impact by managing risks through mitigation efforts. Historically, a defensive strategy can work but is limited to only what the City is able to control.

Capability	Risk Management Requirements
<b>DETECT</b> Signals indicating a significant surge in community cases may occur	<ul style="list-style-type: none"> <li>• Pro-active communication with staff and the community</li> <li>• Ongoing vigilance / commitment to COVID-19 response</li> <li>• Early warning to monitor our resources</li> </ul>
<b>PREVENT</b> Large peak that impacts the Corporation	<ul style="list-style-type: none"> <li>• Gradual, controlled 're-opening' of City facilities and resumption of activities that can be associated with transmission risk</li> <li>• Require staff to self-assess symptoms daily, stay home if they are sick, discourage travelling</li> <li>• High compliance with ongoing modifications and controls</li> <li>• High compliance with personal protective measures</li> <li>• Increased messaging and public education regarding personal protective measures as more social interactions move indoors</li> </ul>
<b>REDUCE</b> Surges in incidence and in City facilities	<ul style="list-style-type: none"> <li>• Work with Public Health (PH) for rapid detection of outbreaks, isolation of cases, and quarantine of contacts</li> <li>• Increased use of / compliance with personal protective measures</li> </ul>
<b>INCREASE</b> Planning and preparation	<ul style="list-style-type: none"> <li>• Resources - availability of skilled employees</li> <li>• Resource acquisition for equipment and supplies</li> <li>• Planning and training for staff redeployment to cover potential shortages</li> </ul>



## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

<b>MONITOR</b> Demand on resources	<ul style="list-style-type: none"> <li>• Corporation cash flow, contracts and spending activities</li> <li>• Surveillance for early indicators that other illnesses may cause a workforce reduction. Resource acquisitions and potential supply shortages</li> </ul>
<b>FOSTER</b> Ongoing public vigilance and compliance with measures and recommendations	<ul style="list-style-type: none"> <li>• Ongoing public and staff trust in leadership / decision making</li> <li>• Communication and information to support continued adherence to personal protective measures</li> <li>• Public knowledge to inform sustainable effective behavioural changes (through by-law enforcement and Communications)</li> </ul>

### Offensive: Revert Through Stages

If a large resurgence of COVID-19 takes place, the likelihood of the Province requiring municipalities to revert through the prior stages of reopening are high. The Municipal Emergency Control Group (MECG) will decide whether facilities, programs and services need to be reduced prior to being mandated by the Ontario government, if it is necessary for the health and safety of staff and the community.

The Advanced Planning Team began to document the steps the City had taken to address the pandemic initially throughout the various stages while also considering lessons learned along the way. Documenting the process has allowed for a snapshot of the steps that were taken throughout each phase. If another major outbreak was to occur, these activities outline how the City would respond while following the procedures that have been documented.





## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

Below is a high-level summary of the internal steps taken by staff throughout the pandemic. Should the area experience a large outbreak or resurgence, the City will use this as a guideline for the measures that need to be taken to draw back City activity.





## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN

## Conclusion

The Advanced Planning Team continues to monitor the evolution of the COVID-19 pandemic while planning and preparing for its resurgence. The team remains committed to their objectives.

### Summary of Objectives

- To plan and prepare for a resurgence of COVID-19 and its various scenarios while continuing to provide essential services
- To protect the health and safety of staff, community, and vulnerable, high-risk populations through planning, preparedness and education
- To follow the guidance and orders provided by Public Health and the federal and provincial governments
- To prevent economic and financial burdens on the City, its partners and community, through mitigation, support and guidance.

### Guiding Principles

The Advanced Planning Team is guided by direction from the Province of Ontario and Niagara Region Public Health, however, are using three guiding principles to direct the resurgence planning process — Health and Wellness; Organizational; and Economic.



### Health and Wellness

Focused on the physical and mental well-being of citizens and staff.

- Close facilities if necessary and implement mitigation measures
- Offer mental health services and programs alternatively through the resurgence for staff and citizens
- Offer work from home
- Communicate health and wellness messaging on all platforms to community and staff





## STC ADVANCED PLANNING

### OUR COVID-19 RESURGENCE PLAN



#### Organizational

Focused on the operations necessary to provide services to citizens.

- Ensure essential services/operations continue
- Offer services and programs alternatively
- Communicate with staff and community on process and decision making as facilities/services go offline – media, social media, website, CAO emails



#### Economic

Focused on the financial well-being of the City and its citizens

- Workforce reduction in a timely and compassionate way
- Communicate expenditure restrictions
- Offer relief programs to residents and businesses



## Corporate Report City Council

**Report from:** Financial Management Services, Accounting and Payroll

**Report Date:** July 28, 2020      **Meeting Date:** October 5, 2020

**Report Number:** FMS-115-2020      **File:** 10.57.25

**Subject:** Financial Report and Auditor Findings and Observations for the Year Ended December 31, 2019

**Strategic Pillar:**

### Recommendation

That Council approve the Annual Financial Report for the Year Ended December 31, 2019, attached as Appendix 1. FORTHWITH

### Summary

All municipalities are required to complete an annual audit of their financial statements and have them approved by their Audit Committee and/or Municipal Council. The attached Annual Financial Report for the Year Ended December 31, 2019 (Appendix 1) includes the Audited Financial Statements for the City and each of its Agencies, Boards and Commissions, as well as the Financial Information Return required by the Ministry of Municipal Affairs and Housing.

### Relationship to Strategic Plan

Reporting annual financial statements is a statutory requirement as mandated by Section 294.1 of the Municipal Act, 2001. Providing both the annual financial report and audit findings report ensures the City is following the guiding principle of demonstrating accountability and transparency.

### Background

Section 294.1 of the Municipal Act, 2001 requires all municipalities to prepare annual financial statements in accordance with the generally accepted accounting principles as recommended by the Canadian Public Sector Accounting Board. Section 296(1) of the Municipal Act, 2001 requires that the municipality also appoint an auditor licensed under the Public Accounting Act, 2004 to audit the accounts and transactions of the municipality and its local boards and express an opinion on the financial statements based on the audit.

The primary purpose of an audit is for an independent auditor (“Auditors”) to form an opinion on whether the City’s annual financial statements are prepared in accordance with Canadian Public Sector Accounting Standards and are presented fairly without material misstatements. At the completion of the audit, the Auditors have a responsibility under Canadian Auditing Standards 260 to communicate with those charged with governance of the City any significant findings from the audit. The General Committee performs the function of the City’s governance structure with whom to communicate.

## Report

There are two purposes of this report:

1. For Council to approve the annual financial report for the year ended December 31, 2019; and
2. To inform Council on the results of the 2019 audit.

## Annual Financial Report for Year Ended December 31, 2019

The Financial Reports for the Corporation of the City of St. Catharines and all related Boards and Commissions for the year ended December 31, 2019, is attached to this report as Appendix 1. Following the removal of the draft watermark and signing, a copy of the audited financial statements will be placed on the City website and a physical copy sent to the Library and made available in the Non-fiction/Reference Section for public review.

The Corporation was required to submit its 2019 Financial Information Return and the results for various broad-level efficiency and effectiveness measures for the Municipal Performance Measurement Program (MPMP) to the Ministry of Municipal Affairs and Housing by May 31, 2019. Similar to the majority of municipalities across the Province, COVID-19 has led to some delays in provincial reporting and audited financial statements being completed. The 2019 Financial Information Return was submitted August 14<sup>th</sup>. Additionally, because of COVID-19, the audit was able to be completed entirely remotely, using KPMG’s CLARA collaboration tool. In the case of the City of St. Catharines, only a portion of the MPMP measures are applicable to our operations. The remaining measures are the responsibility of the Regional Municipality of Niagara. The results are available on the Corporation’s website.

At this time, it is appropriate for General Committee to perform its function as Audit Committee for external financial reporting. To fulfill these duties, a representative from KPMG LLP (the Auditors for the City) will be present at the Council Meeting when this report is discussed. Council may take this opportunity to question the Auditor to satisfy themselves that:

1. The audited financial statements present fairly the financial position and results of operations and that the Auditors have no reservations about them.
2. There are no unresolved issues between the management and the Auditors that could affect the audited financial statements.
3. Where there are unsettled issues that do not affect the audited financial statements (e.g. disagreements regarding correction of internal control

weaknesses, or the application of accounting principles to proposed transactions), there is an agreed course of action leading to the resolution of these matters.

4. Generally, there is a good working relationship between management and the Auditors.

## **Results of the 2019 audit**

The results of the 2019 audit are communicated from the auditor via an Audit Findings Report to City Council (Appendix 2).

### **Audit Findings Report – Appendix 2**

This report communicates, in general, the findings or lack of findings as a result of the audit. For example, the Auditors confirm that there were no findings of fraud, non-compliance with laws and regulations, significant weaknesses in internal control, unidentified related party transactions or changes to significant accounting policies. They also confirm that they are satisfied with all management estimates contained in the financial statements, are not aware of matters of significance to communicate to Council and that they encountered no difficulties in the performance of the audit.

The Auditors are required under Canadian Auditing Standard 450 to communicate with the Members of Council uncorrected misstatements and the effect that they may have, individually or in aggregate, on the opinion in the auditors' report. For 2019 there were no material uncorrected misstatements.

The Auditors report that they were provided with full co-operation and no limitations of any kind were placed on the scope of their examination. The observations for the year ended December 31, 2019, along with the Corporation's response follows:

### **Vailtech Accounting Software**

#### **Auditor's Comments**

The City's accounting software creates certain limitations which impede management's ability to efficiently carry out their tasks. While Vailtech is used amongst municipalities as a software, the limitations and property tax focus create challenges for overall financial reporting. For example, annually, the City is required to create 600-800 new general ledger accounts due to the inability to adjust project accounts within funds. This creates a cumbersome, and difficult, ledger to analyze, interpret and track.

The Auditors recommend management review the solutions available to identify specific needs going forward. KPMG noted their willingness to assist where they can with this process.

#### **Corporation's Response**

Management agree with the auditor's observations and recommendations. Further to the auditor's comments, as there are a number of limitations and challenges that result from the City's current accounting software.

IT has begun to meet with all departments that interact with Vailtech and develop detailed process maps for the modules. Documentation of processes and procedures

will play a vital role in selecting and implementing a new platform. IT and FMS have also surveyed other municipalities about what software solutions they are using, documented their RFP processes and had discussion about their implementation processes.

City staff are working with municipal partners to identify potential shared service opportunities related to the City's financial accounting system.

The replacement of Vailtech is a significant undertaking which requires careful planning, significant time and effort of staff, and is likely to have a significantly higher licensing and maintenance cost. However, it is vital this work continues and moves forward in order to address the concerns of the auditors and to be able to implement process improvements.

### **Next Steps**

The City will be completing its initial software assessment, including shared services options, in Q1 2021, and expect to move forward with the issuance of an RFP by Q3 2021.

### **Project Close-out**

#### **Auditor's Comments**

In 2019, management completed a clean-up of various project accounts. These could be operating or capital projects which were initiated at one point in time but may never have materialized or should have been closed in prior years. This is complicated by the observation made in the accounting software observation.

As a result of the exercise, management identified approximately \$750,000 of revenues recognized in projects in past years which should not have been recognized for financial statement purposes due to differences between budget reporting and financial statement reporting. This continues to be a common theme among municipalities ensuring the timely close-out of projects occur and that funding sources align for both budget reporting and financial statement reporting.

The auditors recommend management implement a formal process, at least annually, to review the listing of open projects and determine whether it is appropriate to allocate funding to the project and therefore recognize revenue based on the project's status.

#### **Corporation's Response**

Management agrees with the auditor's recommendation. In 2019, City staff undertook a process to review all open capital project accounts (WIP). It was identified that a number of projects could be closed, and that some reserve funding allocated to them was not required. As the projects were closed, the funding that was not required was returned to the reserves that they were originally funded from.

### **Next Steps**

The year-end annual review of each capital projects' status using the WIP projects details, which is reconciled to the general ledger, and will include a review of funding

status to ensure that funding is appropriate. This process will identify projects that can be closed and will ensure overfunding identified will be corrected on a timely basis.

## **Journal Entry Process**

### **Auditor's Comments**

Consistent with the 2018 audit, the auditor's noted that staff members who are on the list of eligible JE approvers are able to post and review their own entries. This provides a self-review threat, as entries can be posted without a secondary review and approval.

Further, Vailtech doesn't show the username of who created a journal entry in any of its reporting. While staff use the reference field to identify the initials of the journal creator, this field could be left blank or contain the initials of another user in an effort to hide the originator's identity. The City's process is to keep an electronic copy of all journals saved in a common file, and a printed copy as well which identify the username of the originator. However, if neither of those are available, the assistance of Information Technology (IT) staff to pull this information from control records tables in the backend of the database is required. This is not efficient or effective for identifying the originator of journal entries.

The auditors recommend that the City review their policies and practices regarding journal entry review and approval. It is important that individuals at an appropriate level are assigned the responsibility of reviewing journal entries, and that all journal entries are being reviewed by someone other than the initiator before being posted into the system.

### **Corporation's Response**

The auditor's recommendation is valid; however, it would be difficult and costly to fully implement given the existing system limitations within Vailtech. Modern accounting software systems allow users to have multiple journals open or pending manager approval and have significantly improved reporting capabilities. Upon implementation of a new accounting software, the auditor's recommendation could be fully enacted.

### **Next Steps**

City staff will work to ensure journal are not approved by the journal creator, or have journals reviewed and initialed after posting where waiting for a journal approval may hold up other work. Additionally, focus on acquisition of a new accounting software will allow full implementation of the auditor's recommendations.

## **City and Transit – Financial Reporting**

### **Auditor's Comments**

In both 2018 and again in 2019, there were difficulties reporting and reconciling the St. Catharines Transit Commission (Transit) financial information on consolidation with the City's financial statements.

This is caused by a number of items, including Vailtech limitations, accounting and processes followed with respect to transactions between the entities, and how funds flow from other levels of government through the City and ultimately to Transit.

While the City's consolidated financial statements accurately reflect the transactions that occurred during the year, a number of hours are spent by staff and KPMG in an effort to reconcile and consolidate Transit into the City's financial statements.

The auditors strongly recommend this process be reviewed to be able to derive an efficient process that is effective for all parties involved and minimized the amount of year-end effort required to consolidate Transit. The auditor's noted they would be happy to assist management with this through the use of their Lean in Audit™ process analysis methodology.

### **Corporation's Response**

Management agree that some complexities have made reconciliation more difficult and far more time consuming for City staff, Transit staff and the auditors. Management will work with Transit to schedule time to review processes and accounting and implement regular reconciliations between both organizations throughout the year to assist with making the year-end a less complex and far smoother process for everyone involved.

### **Next Steps**

City and Transit staff have met to discuss the need to improve process, and will be making user of KPMG's Lean in Audit™ process to improve the monthly reconciliation and year-end consolidation processes in October/November, in order to ensure improvements are in place in advance of the 2020 year-end.

## **Financial Implications**

There are no financial implications associated with this report as it is historical in nature.

## **Environmental Sustainability Implications**

As part of the audit, the auditors review management's estimates for liabilities related to contaminated sites owned by the City. The auditors have highlighted that there is no formal process in place for the identification of contaminated sites from newly acquired land or changes that may occur on existing properties during the year. Staff will work to develop a formal process in 2021 to assist in ensuring potential sites are identified and costs for monitoring and remediation are accurately estimated.

## **Conclusion**

The City's 2019 financial audit has been completed by KPMG LLP, resulting in the audited financial statements provided for approval in this report. The auditors have also provided observations and recommendations to the City which will serve to improve processes and financial reporting moving forward, based upon the management responses provided.

### **Prepared and Submitted by**

Adam Smith

Manager of Accounting & Payroll / Deputy City Treasurer



**Approved by**

Kristine Douglas

Director, Financial Management Services / City Treasurer

**Appendices**

1. Annual Financial Report for the Year Ended December 31, 2019
2. 2019 Audit Findings Report



# Financial Report & Information Return for the year ended December 31, 2019

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**Financial Management Services**

*THE CORPORATION OF THE CITY OF ST. CATHARINES, ONTARIO*

*FINANCIAL STATEMENTS*

*TO THE YEAR ENDED DECEMBER 31, 2019*

*City of St. Catharines Consolidated Statements*

*St. Catharines Downtown Association*

*St. Catharines Public Library*

*St. Catharines Transit Commission*

*Niagara District Airport Commission*

Consolidated Financial Statements of

**THE CORPORATION  
OF THE CITY OF  
ST. CATHARINES**

And Independent Auditors' Report thereon

Year ended December 31, 2019

DRAFT

## REPORT ON MANAGEMENT RESPONSIBILITY

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

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

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Walter Sendzik  
Mayor  
DATE

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Shelley Chemnitz, CPA, CA  
Chief Administrative Officer  
DATE

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the City of St. Catharines

### ***Opinion***

We have audited the accompanying consolidated financial statements of The Corporation of the City of St. Catharines (the Corporation), which comprise:

- the consolidated statement of financial position as at December 31, 2019
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the City of St. Catharines as at December 31, 2019, and its consolidated results of operations, its consolidated changes 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 “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our report.

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

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

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group Corporation to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada

DATE

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Consolidated Financial Statements

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# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Consolidated Statement of Financial Position

As at Year ended December 31, 2019, with comparative information for 2018  
(In thousands of dollars)

	2019	2018
<b>Financial Assets</b>		
Cash	\$ 63,305	\$ 35,110
Investments (note 2)	36,727	33,591
Taxes receivable	10,164	14,634
Accounts receivable	21,686	32,682
Inventories held for resale	117	733
Loans receivable (note 3)	1,026	1,115
Note receivable - St. Catharines Hydro Inc. (note 4)	7,754	7,754
Investment in St. Catharines Hydro Inc. (note 4)	88,992	87,155
	<u>229,771</u>	<u>212,774</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 5)	38,747	38,308
Deferred revenue - obligatory reserve funds (note 6)	23,747	17,197
Other current liabilities	7,564	8,022
Post-employment benefits (note 7)	17,941	15,961
Other liabilities (note 9)	12,782	14,277
Landfill post-closure liability (note 16)	2,705	3,023
Net long-term liabilities (note 10)	118,350	114,190
	<u>221,836</u>	<u>210,978</u>
<b>Net financial assets</b>	<u>7,935</u>	<u>1,796</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (schedule 1)	748,476	749,993
Inventories	1,556	836
Prepaid expenses	1,888	1,775
	<u>751,920</u>	<u>752,604</u>
Contractual obligations and commitments (note 14)		
Contingent liabilities (note 15)		
Subsequent events (note 21)		
Accumulated surplus (note 11)	\$ 759,855	\$ 754,400

See accompanying notes to consolidated financial statements.

Signed on behalf of the City:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Consolidated Statement of Operations

Year ended December 31, 2019, with comparative information for 2018

(In thousands of dollars)

	Budget (note 18)	2019	2018
Revenue:			
Taxation	\$ 105,702	\$ 110,295	\$ 106,124
User fees and charges	77,624	79,086	79,604
Government grants (note 17)	8,144	8,347	21,733
Interest and penalties	2,675	2,000	2,570
Investment income	705	2,955	2,381
Donations	212	800	812
Other	12,377	12,275	14,185
Developer contributed tangible capital assets	-	887	3,872
Equity income in St. Catharines Hydro Inc. (note 4)	3,951	5,703	4,900
Loss on disposal of tangible capital assets	-	(466)	(3,013)
	211,390	221,882	233,168
Expenses:			
General government	17,503	20,426	20,214
Protection to persons and property	31,912	34,181	30,303
Transportation services	53,680	55,442	56,621
Environmental services	57,776	50,861	49,051
Health services	2,490	2,888	4,240
Social and family services	335	431	426
Recreation and cultural services	39,057	44,725	46,128
Planning and development	7,944	7,473	7,138
	210,697	216,427	214,121
Annual surplus	693	5,455	19,047
Accumulated surplus, beginning of year	754,400	754,400	749,630
Adjustment to opening accumulated surplus, Hospital obligation	-	-	(14,277)
Accumulated surplus, end of year	\$ 755,093	\$ 759,855	\$ 754,400

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018  
(In thousands of dollars)

	2019	2018
Annual surplus	\$ 5,455	\$ 19,047
Acquisition of tangible capital assets	(28,509)	(44,210)
Amortization of tangible capital assets	29,893	29,470
Loss on disposal of tangible capital assets	466	3,013
Developer contributed tangible capital assets	(887)	(3,872)
Proceeds on disposal of tangible capital assets	554	193
Change in inventories	(720)	520
Change in prepaid expenses	(113)	(390)
	6,139	3,771
Net financial assets, beginning of year	1,796	12,302
Adjustment to opening net financial assets, Hospital obligation (note 9)	-	(14,277)
Net financial assets, end of year	\$ 7,935	\$ 1,796

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018  
(In thousands of dollars)

	2019	2018
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 5,455	\$ 19,047
Items not involving cash:		
Amortization of tangible capital assets	29,893	29,470
Loss on disposal of tangible capital assets	466	3,013
Developer contributed tangible capital assets	(887)	(3,872)
Income from St. Catharines Hydro Inc.	(5,703)	(4,900)
	23,769	23,711
Change in non-cash assets and liabilities:		
Change in taxes receivable	4,470	(821)
Change in accounts receivable	10,996	(6,946)
Change in loans receivable	89	86
Change in inventories, total	(104)	(96)
Change in prepaid expenses	(113)	(390)
Change in accounts payable and accrued liabilities	439	6,726
Change in deferred revenue - obligatory reserve funds	6,550	(66)
Change in other current liabilities	(458)	926
Change in post-employment benefits	1,980	101
Change in landfill post-closure liability	(318)	148
	23,531	(332)
Net increase in cash from operations	52,755	42,426
Capital:		
Acquisition of tangible capital assets	(28,509)	(44,210)
Proceeds on disposal of tangible capital assets	554	193
Net decrease in cash from capital activities	(27,955)	(44,017)
Investing:		
Dividends received from St. Catharines Hydro Inc.	3,866	4,690
Change in investments	(3,136)	(1,252)
Net increase in cash from investing	730	3,438
Financing		
Repayment of NHS obligation	(1,495)	-
Long-term debt issued	16,143	16,524
Long-term debt repaid	(11,983)	(11,254)
Net increase in cash from financing	2,665	5,270
Increase in cash	28,195	7,117
Cash, beginning of year	35,110	27,993
Cash, end of year	\$ 63,305	\$ 35,110

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements

Year ended December 31, 2019  
(In thousands of dollars)

The Corporation of the City of St. Catharines (the "City") is a municipality in the Province of Ontario that provides municipal services such as fire, public works, planning, parks and recreation, library and other general government operations.

## 1. Significant accounting policies:

The consolidated financial statements of the City are prepared in accordance with Canadian Public Sector Accounting Standards as recommended by Canadian Public Sector Accounting Board ("PSAB"). Significant accounting policies adopted by the City are as follows:

### (a) Basis of consolidation:

- (i) These consolidated financial statements reflect the assets, liabilities, revenues, expenses and fund balances of the reporting entity. The reporting entity is comprised of all commissions, committees and local boards accountable for the administration of the City's financial affairs and resources to the City and which are owned or controlled by the City, except for the City's government business enterprise, St. Catharines Hydro Inc., which is accounted for on the modified equity basis of accounting as described below. These reporting entities include:

- St. Catharines Public Library Board
- St. Catharines Downtown Association
- Port Dalhousie Business Improvement Area
- St. Catharines Transit Commission

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

St. Catharines Hydro Inc. (the "Company") is accounted for on a modified equity basis, consistent with the accounting treatment for government business enterprises. Under the modified equity basis, the business enterprise's accounting principles are not adjusted to conform with those of the City, and inter-organizational transactions and balances are not eliminated. The City recognizes its equity interest in the annual income or loss of the Company in its Consolidated Statement of Operations with a corresponding increase or decrease in its investment asset account. Any dividends that the City receives from the Company are reflected as reductions in the investment asset account.

### (ii) Partial-consolidated entities:

The Niagara District Airport Commission is operated with a joint local board and is proportionately consolidated. The City's share is 55%.

### (iii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards and the Regional Municipality of Niagara are not reflected in these consolidated financial statements.



# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

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## 1. Significant accounting policies (continued):

### (a) Basis of consolidation (continued):

#### (iv) Trust funds:

Trust funds and their related operations are not included in these consolidated financial statements.

### (b) Basis of accounting:

The City follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and measureable. Expenses are recognized as they are incurred and measureable as a result of receipt of goods or services and creation of a legal obligation to pay.

### (c) Investments:

Investments are carried at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments. When there has been a loss in value that is other than a temporary decline in market value, the respective investment is written down to recognize the loss.

### (d) Loans and note receivable:

Loans and note receivable are initially reported on the Consolidated Statement of Financial Position at cost. Recoverability is assessed annually and a valuation allowance is recorded when recoverability is impaired. The note receivable is written off when it is no longer recoverable. Recoveries of loans and note receivable previously written off are recognized as revenue in the year received. Interest revenue is recognized as it is earned. Loans and note receivable with significant concessionary terms, (such as non-interest bearing notes) are accounted for as a grant and presented as an expense in the Consolidated Statement of Operations.

### (e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 1. Significant accounting policies (continued):

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

#### (i) Tangible capital assets:

Tangible capital assets are recorded at cost. Cost includes all directly attributable expenditures in the acquisition, construction, development and/or betterment of the asset required to install the asset at the location. Amortization is recorded to reflect the cost, net of anticipated residual value, associated with the use of the asset in providing government services on a straight-line or declining balance basis over the estimated useful life of the asset. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized. Gains and/or losses on the disposal of an asset are recorded on the Consolidated Statement of Operations as gain/loss on disposal of tangible capital assets.

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and are also recorded as revenue. Similarly, transfer of assets to third parties are recorded as an expense equal to the net book value of the asset as at the date of transfer. The historical cost of works of art or historical treasures has not been assigned to these assets nor disclosed in the consolidated financial statements.

Asset class	Basis	Period
General assets:		
Land		Nil
Land improvements	Straight line and declining balance	10 to 75 years
Buildings and building improvements	Straight line	10 to 75 years
Machinery and equipment	Straight line	3 to 75 years
Furniture and fixtures	Straight line	5 to 100 years
Information technology	Straight line	3 to 12 years
Vehicles	Straight line	5 to 20 years
Infrastructure:		
Land		Nil
Land improvements	Straight line and declining balance	5 to 50 years
Buildings and building improvements	Straight line	10 to 100 years
Machinery and equipment	Straight line	5 to 40 years
Information technology	Straight line	3 to 12 years
Vehicles	Straight line	7 to 15 years
Linear	Straight line and declining balance	10 to 100 years

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 1. Significant accounting policies (continued):

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

#### (ii) Inventories:

Inventories are recorded at the lower of cost and replacement cost.

### (f) Deferred revenue:

Deferred revenue represent user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

Deferred revenue – obligatory reserve funds represent development charge contributions, payments in lieu of parking and parkland and gas tax, levied or received under authority of federal and provincial legislation and City by-laws. These amounts have been collected but the related services have yet to be performed. These amounts will be recognized as revenue in the fiscal year the services are performed.

### (g) Other income:

Other income is recognized as revenue when the service is performed.

### (h) Investment income:

Investment income earned on surplus current funds, capital funds, reserve and reserve funds other than obligatory reserve funds (deferred revenue) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the related deferred revenue.

### (i) Taxation revenue:

Taxes receivables and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred.

### (j) Post-employment benefits:

The City provides certain employee benefits which will require funding in future periods. These benefits include extended health and dental benefits for early retirees. The costs of life insurance and extended health and dental benefits are actuarially determined using management's best estimate of salary escalation, health care cost trends, earned days accumulated for certain employees payable at retirement, long term inflation rates and discount rates.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 1. Significant accounting policies (continued):

### (k) Contaminated sites:

Contamination is a result of contamination being introduced into the air, soil, water or sediment of a chemical, organic, radioactive material or live organism that exceeds an environmental standard. The liability is recognized net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists
- ii. contamination exceeds the environmental standard
- iii. the City is directly responsible or accepts responsibility
- iv. it is expected that future economic benefits will be given up; and
- v. a reasonable estimate of the amount can be made.

The liability is estimated based on information that is available when the financial statements are prepared. It is based upon the costs directly attributable to the remediation activities required using a present value measurement technique.

### (l) Landfill post-closure care:

The City recognizes a liability for the post-closure care of landfills under its control based on the estimated total expenditure associated with post-closure care activities, discounted to year-end. Post-closure care is estimated to be required for the contaminating lifespan of landfill sites, which as at December 31, 2019 is estimated at 23 years remaining. Disbursements made related to post-closure care costs are charged against the liability in the Consolidated Statement of Financial Position. Changes in assumptions resulting in changes to the liability are expensed in the Consolidated Statement of Operations.

### (m) Government transfers

Government transfers are recognized in the consolidated financial statements in the period in which the transfer is authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished. Government transfers made by the City are recognized as expenses once the grant is paid.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 1. Significant accounting policies (continued):

### (n) Use of estimates

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include accounts receivable, tangible capital assets, accounts payable and accrued liabilities, employee future benefits, and landfill post-closure liability. These estimates and assumptions are based on management's best information and judgement and may differ significantly from actual results.

## 2. Investments:

The market value of investments approximate cost given the nature of investments held by the City, being mainly Guaranteed Investment Certificates.

## 3. Loans receivable:

The City has the ability to recover costs related to the extension of municipal services from property owners through local improvement charges. Property owners may pay amounts in full or they can choose to pay over a set period of time.

The current loans receivable, related to infrastructure improvements on Fourth Avenue South, are reported at cost, net of a valuation allowance of nil (2018 - \$nil). All loans bear interest at 2.0% and are repayable over a ten-year period commencing on the date of connection.

Expected principal repayments to the City are as follows:

2020	\$	101
2021		101
2022		101
2023		101
2024		101
Thereafter		521
	\$	1,026

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 4. Investment in St. Catharines Hydro Inc.:

	2019	2018
Statement of financial position:		
Current assets	\$ 4,881	\$ 4,160
Investments	93,963	91,216
Capital assets	14,191	14,902
Deferred tax asset	1,052	1,165
Total assets	114,087	111,443
Current liabilities	320	241
Long-term note payable	7,754	7,754
Deferred tax liability	17,021	16,293
Total liabilities	25,095	24,288
Net assets	\$ 88,992	\$ 87,155

	2019	2018
Statement of comprehensive income		
Revenue	\$ 8,701	\$ 4,933
Expenses (including income tax provision)	2,998	1,752
Net income before the undernoted	5,703	3,181
Adjustment to capital assets	-	1,719
Total comprehensive income	\$ 5,703	\$ 4,900

## The equity in St. Catharines Hydro Inc.:

	2019	2018
Opening balance	\$ 87,155	\$ 86,945
Comprehensive income	5,703	4,900
Dividends received	(3,866)	(4,690)
Total assets and regulatory balances	\$ 88,992	\$ 87,155

The \$7,754,000 long-term note payable above is due to the City bearing interest at 7.15% with no fixed terms of repayment and is unsecured. The City has agreed not to call the note prior to January 1, 2021.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 5. Accounts payable and accrued liabilities:

The accounts payable balance is as follows:

	2019	2018
Trade accounts payable	\$ 8,923	\$ 9,610
Payables to other governments	6,892	11,480
Payables to school boards	32	46
Other	7,347	5,770
Special deposits	3,201	2,965
Accrued wages and benefits	4,944	2,612
Other	7,408	5,825
	<u>\$ 38,747</u>	<u>\$ 38,308</u>

## 6. Deferred revenue – obligatory reserve funds:

The deferred revenues – obligatory reserve funds reported on the consolidated statement of financial position are made up of the following:

	2018	Externally restricted inflows	Revenue earned	2019
Import and development	\$ 3,616	\$ 374	\$ -	\$ 3,990
Subdivider deposits	702	-	(6)	696
Planning Act	2,770	2,230	-	5,000
Future sidewalks	1,090	117	-	1,207
Gasoline tax - provincial	2,071	2,664	(2,525)	2,210
Gasoline tax - federal	6,948	8,426	(4,730)	10,644
	<u>\$ 17,197</u>	<u>\$ 13,811</u>	<u>\$ (7,261)</u>	<u>\$ 23,747</u>



# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 7. Post-employment benefits:

The City provides certain employee benefits which will require funding in future periods. Under the sick-leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the City's employment. The most recent actuarial valuation was completed for the year-ended December 31, 2019.

The City pays certain medical, dental and life insurance benefits on behalf of its retired employees. The City recognizes these post-retirement costs in the period in which the employees render the services. The accrued benefit obligation was determined by actuarial valuation using a discount rate of 2.90% (2018 - 3.50%).

The City has established a reserve for the accumulated sick leave liability. The balance as at December 31, 2019 is \$2,988 (2018 - \$2,988).

	2019	2018
Accrued benefit obligation, beginning of year	\$ 14,812	\$ 14,608
Interest	549	520
Transitional obligation	1,578	-
Actuarial loss	1,348	-
Contributions	(1,049)	(1,147)
Current service cost - benefits	919	831
	18,157	14,812
Unamortized (loss) gain	(216)	1,149
Liability, end of year	\$ 17,941	\$ 15,961

The City recognized an actuarial loss of \$1,348 (2018 - \$nil) as a result of the valuation obtained as at December 31, 2019. Amortization of the net actuarial loss of \$17 has been included in expenses on the Consolidated Statement of Operations. The main actuarial assumptions employed for the valuation are as follows:

**General Inflation** - Future general inflation levels, as measured by changes in the Consumer Price Index ("CPI"), were assumed at 2.0% in 2019 and thereafter.

**Medical Costs** - Medical costs were assumed to increase at a rate of 7.23% downgrading to 4.0% by 2040.

**Dental Costs** - Dental costs were assumed to increase at a rate of 6.75% in 2019, downgrading to 4.00% by 2030.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 8. Credit facility:

The City has an authorized operating loan due on demand of \$20,000,000 bearing interest at prime less 0.75% to assist with general operating requirements and to finance current expenditures. The credit facility is unsecured and due on demand. As at December 31, 2019, no has been drawn upon (2018 - \$nil).

## 9. Niagara Health System ("NHS") obligation:

The City, by way of Council motion and agreement with NHS, has agreed to contribute to the construction of the NHS hospital complex located in St. Catharines. The City agreed to contribute \$31,200 payable annually in the amount of \$2,209 until 2026. In order to fund the contribution, the City has approved a special Hospital tax levy in the amount of \$2,209 until 2026.

Principal payments are as follows:

2020	\$	2,209
2021		2,209
2022		2,209
2023		2,209
2024		2,209
Thereafter		4,418
		15,463
Interest		(2,681)
	\$	12,782

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 10. Net long-term liabilities:

- (a) The balance of net long-term liabilities reported on the Consolidated Statement of Financial Position is made up of the following:

	2019	2018
Serial debentures issued by Region of Niagara, beginning of year	\$ 106,303	\$ 101,033
Less: principal repayment	(11,802)	(11,254)
Add: new debt issued	16,143	16,524
Total serial debentures	110,644	106,303
Sinking fund debenture, beginning on year	9,333	9,333
Less: Sinking fund assets	(1,627)	(1,446)
Total sinking fund debenture	7,706	7,887
Net long-term debentures, end of year	\$ 118,350	\$ 114,190

Interest rates on serial debentures range from 1.88% to 4.80%.

- (b) Of the net long-term liabilities reported in (a) of this note, principal payments are as follows:

2020	\$ 12,887
2021	12,653
2022	12,977
2023	11,390
2024	10,444
Thereafter	57,999
	\$ 118,350

- (c) The long-term liabilities in (a) issued in the name of the City approved after January 1, 1993 have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.
- (d) Interest expense on long-term debt amounted to \$4,422,682 (2018 - \$3,817,814).

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 11. Accumulated surplus:

	2019	2018
Invested in tangible capital assets	\$ 748,476	\$ 749,993
Operating fund	8,553	(4,071)
Reserves and reserve funds	59,407	61,020
Equity in St. Catharines Hydro Inc.	96,746	94,909
	913,182	901,851
Amounts to be recovered:		
Post-employment benefits	(17,941)	(15,961)
Landfill post-closure liability	(2,705)	(3,023)
Net long-term liabilities	(118,350)	(114,190)
Hospital obligation	(12,782)	(14,277)
	(151,778)	(147,451)
	\$ 761,404	\$ 754,400

### (a) Operating fund balance:

	2019	2018
To be applied in the following year to operations:		
Operating fund	\$ 3,082	\$ (8,728)
Transit	259	164
Airport commission	408	379
To be applied to water operations for the following year	4,804	4,114
	\$ 8,553	\$ (4,071)

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 11. Accumulated surplus (continued):

### (b) Reserves and reserve fund balances:

	2019	2018
Reserves set aside by council for specific purposes:		
Replacement of equipment	\$ 6,428	\$ 8,133
Cumulative sick leave	2,988	2,988
Library purposes	5,265	5,444
Encumbrances	16,304	14,848
Building improvements	2,181	2,108
Cemetery	19	19
Hydro funds	4,432	6,050
Winter control	500	300
Tax rate stabilization	844	567
Infrastructure levy	1,234	1,446
Litigation/insurance	567	575
Election reserve	100	100
Meridian Centre capital	425	153
Community Improvement Plan Funds	5,938	5,387
Sewer capital	434	1,331
FirstOntario Performing Arts Centre capital	367	221
	48,026	49,670
Reserves set aside by council for specific purposes:		
Actifest	6	6
Business improvement purposes	9	206
Community development	9,123	9,416
Mausoleum	386	270
Paratransit/Transit capital purposes	604	159
Parking	1,253	1,293
	11,381	11,350
	\$ 59,407	\$ 61,020

## 12. Trust funds:

Trust funds administered by the City amounting to \$9,730 (2018 - \$9,493) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Financial Activities.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 13. Pension agreements:

The City makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of 975 members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. As OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees. The OMERS pension plan has a deficit of \$3.4 billion as of December 31, 2019 (2018 - \$4.2billion).

The amount contributed to OMERS for 2019 was \$6,521 (2018 - \$6,532) for current service and is included as an expense in the Consolidated Statement of Operations and Accumulated Surplus.

There was no change in contribution rates in 2019. OMERS expects the contribution and policy changes to return the plan to a fully funded position by 2025, if not sooner.

## 14. Contractual obligations and commitments:

Capital expenditures:

The estimated future capital expenditures based on projects in progress at December 31, 2019 is approximately \$38,272 (2018 - \$41,080) after deducting the expenditures incurred as at December 31, 2019. These projects will be financed by grants, subsidies and long-term liabilities in future years.

## 15. Contingent liabilities:

Legal:

From time to time, the City is subject to claims and other lawsuits that arise in the ordinary course of operations, some of which may seek damages in substantial amounts, including punitive or extraordinary damages. These claims may be covered by the City's insurance up to a maximum of \$20,000 per occurrence. Liability for these claims and lawsuits are recognized to the extent that the probability of a loss is likely and it is estimable.

**THE CORPORATION OF THE CITY OF ST. CATHARINES**

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

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**16. Landfill post closure liability:**

The City is responsible for monitoring several landfill sites which were closed in prior years. The liability for post-closure care has been recognized based on monitoring costs expected to be incurred over the period of required monitoring ending in 2042 and have been inflation adjusted at 1.2% per annum. These costs were then discounted to December 31, 2019 using a discount rate of 2.9%.

The total monitoring costs are estimated to be \$4,564 over the estimated monitoring period before applying the discount rate. The liability for post-closure as at December 31, 2019 is \$2,705 (2018 - \$3,023). Estimated annual expenditures for post-closure care are \$135 (2018 - \$157) and are expected to be incurred for the next 23 years.



# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 17. Government transfers:

The government transfers reported on the consolidated statement of operations are:

	Budget	2019	2018
Municipal grants:			
Region of Niagara	\$ 2,091	\$ 1,304	\$ -
Provincial grants:			
Audit and accountability fund	-	210	-
Clean water/wastewater	-	-	438
Culture	81	112	108
Economic development	-	189	291
Ontario Municipal Partnership Fund	505	505	594
Ontario Cannabis Legalization Implementation Fund	-	21	-
Ontario municipal commuter cycling	-	-	552
Municipal disaster recovery assistance	-	40	49
Senior Centre Long Term Care	127	158	150
Library	229	241	296
Provincial gas tax	-	363	6,333
Main street revitalization	-	20	148
Enabling accessibility	1,000	-	-
	4,033	3,163	8,959
Federal grants:			
Canada 150	-	-	94
Federal Gas Tax	4,038	4,730	3,360
HST Rebate	-	16	27
Canadian Heritage Foundation	45	17	215
Clean Water/Wastewater Museum	-	-	876
	28	40	40
Cemetery – Veterans affairs	-	15	-
Economic development	-	15	-
Green jobs initiatives	-	31	-
National Disaster Mitigation Program	-	-	11
Parks – Centennial Park rehabilitation	-	33	-
Public Transit Infrastructure Funds	-	138	8,088
Cultural	-	99	63
Roadways – DTIMS update	-	50	-
	4,111	5,184	12,774
Total revenues	\$ 8,144	\$ 8,347	\$ 21,733
Expenses:			
Charitable and non-profit organizations	\$ 345	\$ 410	\$ 2,209
Total expenses	\$ 345	\$ 410	\$ 2,209

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 18. Budget figures:

The Budget data presented in these consolidated financial statements are based upon the 2019 operating and capital budgets approved by Council. The City does not budget for amortization and, as a result, amortization is included based on actual cost. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

Revenue:	
Operating Budget as approved	\$ 114,862
Add:	
Revenue in expense departments	20,908
Parking revenues	3,063
Water and wastewater revenues	52,245
Transit revenue	12,500
Library revenue	405
Airport revenue	184
Grants in capital budget	7,129
CIP expenses in revenue budget	1,200
Less:	
Prior year surplus	(1,106)
Total budgeted revenue	\$ 211,390
Expenses:	
Operating budget as approved	\$ 114,862
Add:	
Revenue included in expense departments	20,908
Amortization	29,893
Transfers from reserve	1,412
Water and wastewater expenses	51,559
Parking expenses	3,687
Transit expenses	25,732
Library expenses	5,425
Airport expenses	420
BIA's expenses	404
Hospital interest	714
CIP expenses included in revenue	1,200
Employee future benefits and closed landfill liability	1,610
Less:	
Debt principle payments	(12,391)
Transfers to reserve	(2,653)
Transfer to transit	(12,751)
Transfer to library	(5,512)
Transfer to airport	(245)
Transfer to BIA's	(384)
Transfer to capital	(4,873)
Water and wastewater capital	(8,320)
Total budgeted expenses	210,697
Budgeted surplus	\$ 693

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 19. Segmented reporting:

The City of St. Catharines is a lower tier City that provides a wide range of services to its citizens. Segments include General Government, Protection, Transportation, Environmental and Recreation and Culture. Major services and activities provided by each segment are as follows:

### (a) General Government:

Reported in the General Government functional area are the combined functions of general government, health services, social and family services and planning and development.

General Government includes services relating to governance, corporate management and program support. These are the combined services of the CAO's office, Financial Management, Legal and Corporate Support Services departments.

Health Services includes the administration, operation and maintenance of City cemeteries. Also included here is the City's commitment to the Niagara Health System hospital.

Social and Family Services includes the administration, operation and maintenance of seniors programs and facilities.

Planning and Development Services includes services relating to the Official Plan, zoning, community improvement, the attraction and retention of new and existing businesses and tourism. Also included here are the services provided by the Downtown Association and Port Dalhousie Business Improvement Area.

The mandate of this functional area is to provide political governance, administrative executive management and those expenses and revenues which are corporate in nature and cannot be easily apportioned to other departments. Reported in this functional area are departments such as Council, Clerks, CAO, Finance, Human Resources, Legal, Information Systems and Capital Assets.

### (b) Protection to Persons and Property:

Reported in the Protection to Persons and Property functional area are services relating to fire suppression, prevention, training and communication, the issuance of permits, building inspections and property standards, enforcement of applicable municipal bylaws and technical analysis and recommendations for proposed and existing developments.

### (c) Transportation Services:

Reported in the Transportation Services functional area are services relating to the construction, rehabilitation and maintenance of City's road and sidewalk network, winter control, parking and parking enforcement and street lighting. Also included are Urban Transit Services and Paratransit Services provided by the St. Catharines Transit Commission and the City's portion of the Niagara District Airport.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 19. Segmented reporting (continued):

### (d) Environment services:

Reported in the Environmental Services functional area are services relating to the construction, rehabilitation and maintenance of the City's storm sewer, sanitary sewer and waterline network, pollution control, environmental monitoring and the implementation of environmental programs.

### (e) Recreation/Culture Services

Reported in the Recreation/Cultural Services functional area are services relating to the administration, operations and maintenance of the City's parks, recreation facilities and programs, museum, heritage facilities and cultural programs. Also included are library services provided by the St. Catharines Public Library Board.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation is allocated to segments based on the segment's budgeted net expenditure. User charges and other revenue have been allocated to the segments based upon the purpose for which the transfer was made. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected. The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in note 1.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Note 19 – Segmented reporting  
Year ended December 31, 2019

2019	General Government	Protection	Transportation	Environment	Recreation/ Culture	Total
Revenue:						
Taxation	\$ 25,050	\$ 24,403	\$ 31,205	\$ 2,160	\$ 25,158	\$ 107,976
Taxation from other governments	538	524	671	46	540	2,319
User fees and charges	4,518	1,608	16,370	51,448	5,142	79,086
Government grants	641	40	3,088	4,021	557	8,347
Interest and penalties	463	452	578	40	467	2,000
Investment income	1,248	461	616	41	589	2,955
Donations	14	-	-	-	786	800
Other (including developer contributed TCA)	1,048	2,546	1,320	921	7,327	13,162
Equity income in St. Catharines						
Hydro Inc.	5,703	-	-	-	-	5,703
Gain (loss) on disposal of capital assets	4	9	11	(331)	(159)	(466)
Total revenues	39,227	30,043	53,859	58,346	40,407	221,882
Expenses:						
Salaries and wages	16,793	29,780	26,749	6,043	19,210	98,575
Operating materials and supplies	5,646	1,602	10,232	33,450	10,872	61,802
Contracted services	3,403	1,109	4,411	3,628	4,781	17,332
Rents and financial expenses	1,655	51	652	11	430	2,799
Interfunctional transfers	(457)	300	(1,166)	1,318	5	-
External transfer	1,564	40	-	-	-	1,604
Amortization	1,543	1,197	13,468	5,991	7,694	29,893
Debt service	1,071	102	1,096	420	1,733	4,422
Total expenses	31,218	34,181	55,442	50,861	44,725	216,427
Annual surplus (deficit)	\$ 8,009	\$ (4,138)	\$ (1,583)	\$ 7,485	\$ (4,318)	\$ 5,455

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Note 19 – Segmented reporting (continued)

Year ended December 31, 2019

2018	General Government	Protection	Transportation	Environment	Recreation/ Culture	Total
Revenue:						
Taxation	\$ 24,082	\$ 23,459	\$ 29,998	\$ 2,076	\$ 24,185	\$ 103,800
Taxation from other governments	539	525	672	46	542	2,324
User fees and charges	4,971	1,242	16,187	51,839	5,365	79,604
Government grants	469	49	15,222	5,178	815	21,733
Interest and penalties	595	581	743	51	600	2,570
Investment income	1,121	338	444	30	448	2,381
Donations	117	-	10	-	685	812
Other (including developer contributed TCA)	976	2,204	3,434	1,767	9,676	18,057
Equity income in St. Catharines						
Hydro Inc.	4,900	-	-	-	-	4,900
Gain (loss) on disposal of capital assets	(289)	29	(1,659)	(385)	(709)	(3,013)
Total revenues	37,481	28,427	65,051	60,602	41,607	233,168
Expenses:						
Salaries and wages	15,844	26,303	25,492	6,058	18,314	92,011
Operating materials and supplies	5,489	1,670	9,767	32,567	11,182	60,675
Contracted services	3,042	1,036	7,171	3,083	6,815	21,147
Rents and financial expenses	2,917	-	339	4	409	3,669
Interfunctional transfers	(241)	-	(911)	1,152	-	-
External transfer	3,331	-	-	-	-	3,331
Amortization	1,312	1,206	13,529	5,794	7,629	29,470
Debt service	324	88	1,234	393	1,779	3,818
Total expenses	32,018	30,303	56,621	49,051	46,128	214,121
Annual surplus (deficit)	\$ 5,463	\$ (1,876)	\$ 8,430	\$ 11,551	\$ (4,521)	\$ 19,047

# THE CORPORATION OF THE CITY OF ST. CATHARINES

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019  
(In thousands of dollars)

## 20. Comparative information:

Certain comparative information has been reclassified to conform to the presentation adopted in the current year. There is no impact to annual surplus or accumulated surplus as a result of the reclassification.

## 21. Subsequent events:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian, Ontario and municipal governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions however the success of these interventions is not currently determinable.

The City declared a state of emergency under the Emergency Management Act Ontario, on April 3, 2020. The declaration of a state of emergency provides the Mayor with the ability to take action and make orders, as necessary, to protect the health, safety and welfare of residents. In addition, at the time of approval of these financial statements, the City has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Experienced temporary declines in the fair value of investments and investment income
- Closure of parks and recreation facilities and administrative buildings to the date of the auditors' report based on public health recommendations subject to appointments
- Temporary leaves and lay-offs of employees in non-essential services
- Suspension of penalties and interest on overdue amounts
- Mandatory working from home requirements for those able to do so

The City continues to monitor the guidance from the Provincial government around opening of businesses and attractions. The current challenging economic climate may lead to adverse changes in cash flows, reduction of service levels and budgetary constraints, which may also have a direct impact on the City's revenues, annual surplus or deficit and reserve and reserve funds in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the City, surrounding economy and services are not known at this time.

At this time, these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.



**THE CORPORATION OF THE CITY OF ST. CATHARINES**

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

(In thousands of dollars)

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**21. Subsequent events (continued):**

Subsequent to December 31, 2019, the City received notice of a decision with respect to an arbitration for employee benefits which was on-going as at December 31, 2019. As a result of this arbitration decision, the City has recognized an adjustment to post-employment benefits in the amount of \$1,549 and a corresponding expense in the consolidated statement of operations.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Schedule 1 - Tangible Capital Assets

Year ended December 31, 2019

2019	Cost				Accumulated amortization					
	Balance, beginning of year	Additions	Disposals	Balance, end of year	Balance, beginning of year	Amortization	Deletions	Balance, end of year	Total	
General:										
Land	\$ 42,605	\$ -	\$ 9	\$ 42,596	\$ -	\$ -	\$ -	\$ -	\$ 42,596	
Land improvements	72,080	1,940	172	73,848	31,732	2,011	149	33,594	40,254	
Buildings, improvements and components	247,723	5,498	804	252,417	59,000	6,142	539	64,603	187,814	
Machinery and equipment	26,234	1,218	862	26,590	14,051	1,874	849	15,076	11,514	
Furniture and fixtures	11,236	80	0	11,316	3,896	652	0	4,548	6,768	
Information technology	12,282	565	275	12,572	5,997	1,313	271	7,039	5,533	
Vehicles	53,319	1,687	775	54,231	31,694	3,551	766	34,479	19,752	
	465,479	10,988	2,897	473,570	146,370	15,543	2,574	159,339	314,231	
Infrastructure:										
Land	2,280	-	-	2,280	-	-	-	-	2,280	
Land improvements	9,571	2	-	9,573	3,528	211	-	3,739	5,834	
Buildings, improvements and components	35,394	90	4	35,480	10,055	984	2	11,037	24,443	
Machinery and equipment	25,237	1,937	1,132	26,042	10,367	1,289	904	10,752	15,290	
Information technology	139	-	-	139	96	7	-	103	36	
Vehicles	9,599	1,652	124	11,127	6,307	643	124	6,826	4,301	
Linear	662,465	11,816	1,891	672,390	312,665	11,216	1,424	322,457	349,933	
	744,685	15,497	3,151	757,031	343,018	14,350	2,454	354,914	402,117	
Work in progress:										
Opening balance	78,185	22,879	-	101,064	-	-	-	-	101,064	
Internally transferred	(48,968)	(19,968)	-	(68,936)	-	-	-	-	(68,936)	
Subtotal: Work in progress	29,217	2,911	-	32,128	-	-	-	-	32,128	
Total	\$ 1,239,381	\$ 29,396	\$ 6,048	\$ 1,262,729	\$ 489,388	\$ 29,893	\$ 5,028	\$ 514,253	\$ 748,476	

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Schedule 1 - Tangible Capital Assets (continued)

Year ended December 31, 2019

2018	Cost				Accumulated amortization				
	Balance, beginning of year	Additions	Disposals	Balance, end of year	Balance, beginning of year	Amortization	Deletions	Balance, end of year	Total
General:									
Land	\$ 42,605	\$ -	\$ -	\$ 42,605	\$ -	\$ -	\$ -	\$ -	\$ 42,605
Land improvements	68,701	3,601	222	72,080	29,905	1,989	162	31,732	40,348
Buildings, improvements and components	240,778	8,518	1,573	247,723	53,739	5,976	715	59,000	188,723
Machinery and equipment	24,447	3,078	1,291	26,234	13,474	1,859	1,282	14,051	12,183
Furniture and fixtures	10,839	407	10	11,236	3,249	657	10	3,896	7,340
Information technology	11,733	1,512	963	12,282	5,565	1,391	959	5,997	6,285
Vehicles	50,044	10,223	6,948	53,319	34,709	3,594	6,609	31,694	21,625
	449,147	27,339	11,007	465,479	140,641	15,466	9,737	146,370	319,109
Infrastructure:									
Land	2,280	-	-	2,280	-	-	-	-	2,280
Land improvements	8,226	1,682	337	9,571	3,525	203	200	3,528	6,043
Buildings, improvements and components	31,211	5,107	924	35,394	9,919	846	710	10,055	25,339
Machinery and equipment	23,479	2,785	1,027	25,237	9,864	1,221	718	10,367	14,870
Information technology	96	43	-	139	95	1	-	96	43
Vehicles	9,327	1,108	836	9,599	6,480	663	836	6,307	3,292
Linear	638,079	29,832	5,446	662,465	305,766	11,069	4,170	312,665	349,800
	712,698	40,557	8,570	744,685	335,649	14,003	6,634	343,018	401,667
Work in progress:									
Opening balance	49,034	29,151	-	78,185	-	-	-	-	78,185
Internally transferred	-	(48,968)	-	(48,968)	-	-	-	-	(48,968)
Subtotal: Work in progress	49,034	(19,817)	-	29,217	-	-	-	-	29,217
Total	\$ 1,210,879	\$ 48,079	\$ 19,577	\$ 1,239,381	\$ 476,290	\$ 29,469	\$ 16,371	\$ 489,388	\$ 749,993

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the City of St. Catharines

### ***Opinion***

We have audited the financial statements of the trust funds of The Corporation of the City of St. Catharines (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations and fund balances for the year then ended
- and notes, including a summary of significant accounting policies and other explanatory information.

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and its results of operations and fund balances for the year then ended in accordance with Canadian public sector accounting standards.

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

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

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

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

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada

August 24, 2020

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Statement of Financial Position - Trust Funds

As at December 31, 2019, with comparative information for 2018

	Cemetery Perpetual Care Fund	Marker Care and Maintenance Fund	Memorial Forest	2019 Total	2018 Total
<b>Assets</b>					
Cash	\$ 106	\$ 76	\$ -	\$ 182	\$ 179
Investments	6,859	594	-	7,453	7,497
Accrued interest	319	41	-	360	265
Due from operating fund	1,783	-	15	1,798	1,620
	\$ 9,067	\$ 711	\$ 15	\$ 9,793	\$ 9,561
<b>Liabilities and Fund Balances</b>					
Due to operating fund	\$ -	\$ 63	\$ -	\$ 63	\$ 68
Fund balances	9,067	648	15	9,730	9,493
Subsequent event (note 3)					
	\$ 9,067	\$ 711	\$ 15	\$ 9,793	\$ 9,561

See accompanying notes to financial statements.



# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Statement of Operations and Fund Balances - Trust Funds

Year ended December 31, 2019, with comparative information for 2018

	Cemetery Perpetual Care Fund	Marker Care and Maintenance Fund	Memorial Forest	2019 Total	2018 Total
Balance, beginning of year	\$ 8,843	\$ 631	\$ 19	\$ 9,493	\$ 9,255
Receipts:					
Sales of plots, crypts and markers	224	17	-	241	236
Interest	203	17	-	220	219
Donations	-	-	7	7	7
	427	34	7	468	462
Expenditures					
Contribution to operating fund	203	17	-	220	219
Administration	-	-	11	11	5
	203	17	11	231	224
Balance, end of year	\$ 9,067	\$ 648	\$ 15	\$ 9,730	\$ 9,493

See accompanying notes to financial statements.

# THE CORPORATION OF THE CITY OF ST. CATHARINES

## Notes to Trust Funds Financial Statements

Year ended December 31, 2019

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### 1. Significant accounting policies:

The financial statements of The Corporation of the City of St. Catharines (the "City") trust funds (the "Trusts") are prepared by management prepared in accordance with Canadian public sector accounting standards ("PSAS") established by the Public Sector Accounting Board ("PSAB") of CPA Canada.

#### (a) Basis of accounting:

- (i) Receipts and expenditures are reported on the accrual basis of accounting.
- (ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- (iii) Investments are recorded at cost. When there is a decline in value that is other than temporary, investments are written down to fair value.

### 2. Due to / from operating fund:

The amounts owing to / from the operating fund are held with the City and are non-interest bearing with no fixed terms of repayment.

### 3. Subsequent event:

Subsequent to December 31, 2019 the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian and Ontario governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions however the success of these interventions is not currently determinable. The current challenging economic climate may lead to adverse changes in cash flows, working capital levels and/or debt balances, which may also have a direct impact on the Trust's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and our business are not known at this time.

Financial Statements of

**ST. CATHARINES DOWNTOWN  
ASSOCIATION**

And Independent Auditors' Report thereon

Year ended December 31, 2019



KPMG LLP  
 Commerce Place  
 21 King Street West, Suite 700  
 Hamilton Ontario L8P 4W7  
 Canada  
 Telephone (905) 523-8200  
 Fax (905) 523-2222

## INDEPENDENT AUDITORS' REPORT

To the Board Members of the St. Catharines Downtown Association, Members of Council, Inhabitants and Ratepayers of The Corporation of the City of St. Catharines

### **Opinion**

We have audited the accompanying financial statements of the St. Catharines Downtown Association (the Entity), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations for the year then ended
- the statement of changes in net financial assets (net debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedule to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the St. Catharines Downtown Association as at December 31, 2019, and its results of operations, its changes in net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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

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

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



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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. Below the signature is a long, horizontal, slightly wavy line.

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada  
February 18, 2020

# ST. CATHARINES DOWNTOWN ASSOCIATION

Index to Financial Statements

Year ended December 31, 2019

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# ST. CATHARINES DOWNTOWN ASSOCIATION

## Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
<b>Financial assets</b>		
Cash	\$ 45,033	\$ 108,081
Accounts receivable (note 3)	31,413	99,341
	<u>76,446</u>	<u>207,422</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	79,864	17,197
Provision for redemption of parking tokens (note 4)	8,166	8,323
	<u>88,030</u>	<u>25,520</u>
Net (debt) financial assets	(11,584)	181,902
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	102,246	3,626
Prepaid expenses	20,279	12,612
	<u>122,525</u>	<u>16,238</u>
Commitments (note 6)		
Accumulated surplus (note 5)	\$ 110,941	\$ 198,140

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director



# ST. CATHARINES DOWNTOWN ASSOCIATION

## Statement of Operations

Year ended December 31, 2019, with comparative information for 2018

	Budget (note 7)	2019	2018
Revenue:			
Member levy (note 3)	\$ 384,431	\$ 365,206	\$ 364,449
City of St. Catharines grants (note 3)	-	9,075	10,000
Craft brewery event	-	-	14,138
Ghost walking tours	-	2,000	1,760
Marketing	-	30	3,770
Provincial grant – Summer Jobs	-	-	2,583
Christmas events	-	300	645
Outdoor Banners	-	1,265	-
Total revenue	384,431	377,876	397,345
Expenses: (Schedule)			
Administration	198,850	201,817	171,335
Amortization	-	6,748	6,849
Development	38,300	28,749	27,373
Events	57,600	47,921	67,556
Media and visual marketing	99,181	172,920	83,297
Tourism	10,500	6,920	9,652
Total expenses	404,431	465,075	366,062
Annual (deficit) surplus	(20,000)	(87,199)	31,283
Accumulated surplus, beginning of year	198,140	198,140	166,857
Accumulated surplus, end of year	\$ 178,140	\$ 110,941	\$ 198,140

See accompanying notes to financial statements.

# ST. CATHARINES DOWNTOWN ASSOCIATION

## Statement of Changes in Net Financial Assets (Net debt)

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Annual (deficit) surplus	\$ (87,199)	\$ 31,283
Acquisition of tangible capital assets	(105,368)	-
Amortization of tangible capital assets	6,748	6,849
Prepaid expenses	(7,667)	-
Change in net financial assets	(193,486)	38,132
Net financial assets, beginning of year	181,902	143,770
Net (debt) financial assets, end of year	\$ (11,584)	\$ 181,902

See accompanying notes to financial statements.

# ST. CATHARINES DOWNTOWN ASSOCIATION

## Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (87,199)	\$ 31,283
Items not involving cash:		
Amortization	6,748	6,849
Changes in non-cash assets and liabilities:		
Accounts payable and accrued liabilities	62,667	(3,375)
Accounts receivable	67,928	17,140
Provision for redemption of parking tokens	(157)	(119)
Prepaid expenses	(7,667)	-
Net change in cash from operating activities	42,320	51,778
Capital activities:		
Cash used to acquire tangible capital assets	(105,368)	-
Net (decrease) increase in cash	(63,048)	51,778
Cash, beginning of year	108,081	56,303
Cash, end of year	\$ 45,033	\$ 108,081

See accompanying notes to financial statements.

# ST. CATHARINES DOWNTOWN ASSOCIATION

## Notes to Financial Statements

Year ended December 31, 2019

---

The St. Catharines Downtown Association (the "Association") was established by the Council of the City of St. Catharines in 1973 pursuant to the Municipal Act. The Association has been entrusted with the improvement, beautification and maintenance of municipally owned lands, buildings and structures in the Association area, beyond such expenditures by the City of St. Catharines. The Association is also responsible for the promotion of this improvement area for business and shopping. The Association is financed by a special levy charged upon businesses in the improvement area.

### 1. Significant accounting policies:

The financial statements of the Association are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Association are as follows:

#### (a) Basis of accounting:

The Association follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

#### (b) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

#### (c) Other income:

Other income is reported as revenue in the period earned.

# ST. CATHARINES DOWNTOWN ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 1. Significant accounting policies (continued):

### (d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### (i) Tangible capital assets:

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

Asset	Useful life - years
Computers	3
Garbage receptacles	10
Holiday décor	5
Kiosks	20

### (e) Use of estimates:

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

# ST. CATHARINES DOWNTOWN ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 2. Tangible capital assets:

Cost	Balance at December 31, 2018	Additions	Disposals	Balance at December 31, 2019
Computers	\$ 744	\$ -	\$ -	\$ 744
Garbage receptacles	12,818	-	-	12,818
Holiday decor	26,595	105,368	-	131,963
Kiosks	12,423	-	-	12,423
<b>Total</b>	<b>\$ 52,580</b>	<b>\$ 105,368</b>	<b>\$ -</b>	<b>\$ 157,948</b>

Accumulated amortization	Balance at December 31, 2018	Disposals	Amortization expense	Balance at December 31, 2019
Computers	\$ 413	\$ -	\$ 248	\$ 661
Garbage receptacles	9,838	-	1,282	11,120
Holiday decor	26,280	-	5,218	31,498
Kiosks	12,423	-	-	12,423
<b>Total</b>	<b>\$ 48,954</b>	<b>\$ -</b>	<b>\$ 6,748</b>	<b>\$ 55,702</b>

	Net book value December 31, 2018	Net book value December 31, 2019
Computers	\$ 331	\$ 83
Garbage receptacles	2,980	1,698
Holiday decor	315	100,465
Kiosks	-	-
<b>Total</b>	<b>\$ 3,626</b>	<b>\$ 102,246</b>

(a) Contributed tangible capital assets:

The Association received no contributed tangible capital assets in 2019 or 2018.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Association has not recorded write-downs of tangible capital assets during the year or 2018.

# ST. CATHARINES DOWNTOWN ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 3. Related party transactions:

During the year, the Association recorded the following transactions with the City of St. Catharines:

Revenue:

	2019	2018
Member levy collected on behalf of the Association	\$ 384,431	\$ 384,431
Supplemental taxes	4,298	5,611
Taxes written-off	(23,523)	(25,593)
	<b>\$ 365,206</b>	<b>\$ 364,449</b>

The City of St. Catharines also contributed \$9,075 (2018 - \$10,000) to the Association in support of the annual Christmas events held within the Association.

Included in accounts receivable at the end of the year is a receivable from the City of St. Catharines for the annual Christmas grant of \$9,075.

During the year, the Association transacted with members of key management in the amount of \$15,301 (2018 - \$15,886) for leased premises.

## 4. Provision for redemption of parking tokens:

The provision for redemption of parking tokens in the amount of \$8,166 (2018 - \$8,323) represents the estimated value of parking tokens in the hands of merchants and their customers for which the Association is responsible for.

## 5. Accumulated surplus:

Accumulated surplus consists of the following:

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 102,246	\$ 3,626
Reserve fund	8,695	194,514
<b>Accumulated surplus</b>	<b>\$ 110,941</b>	<b>\$198,140</b>

The reserve fund is used to fund expenditures, normally of a capital nature, that are approved by the Association. It is the policy of the Association to transfer the operating fund annual surplus or deficit to the Reserve fund.

# ST. CATHARINES DOWNTOWN ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 6. Commitments:

The Association is committed under an operating lease for the rental of office space. Future minimum lease payments under this operating lease are as follows:

2020	\$ 17,250
2021	17,359
2022	10,163
	<hr/>
	\$ 44,772

The Association is committed under an operating lease for the rental of equipment. Future minimum lease payments under this operating lease are as follows:

2020	\$ 6,947
2021	1,737
	<hr/>
	\$ 8,684

## 7. Budget data:

The budget data presented in these financial statements is based upon the 2019 budget approved by the Board on January 16, 2019. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets (net debt).



# ST. CATHARINES DOWNTOWN ASSOCIATION

## Schedule of Expenses

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
<b>Administration:</b>			
Banking charges	\$ 1,000	\$ 810	\$ 1,207
Communications equipment	8,500	9,161	8,278
Insurance	1,500	1,536	1,098
Professional fees	6,600	7,423	7,182
Rent	16,000	15,300	15,886
Salaries and payroll taxes	161,250	161,597	131,385
Supplies and other	4,000	5,990	6,299
	<b>\$ 198,850</b>	<b>\$ 201,817</b>	<b>\$ 171,335</b>
<b>Development:</b>			
Annual general meeting	\$ 1,000	\$ 1,284	\$ 1,032
Business development program	1,500	934	1,644
Committee/board/staff development	5,000	4,961	4,620
Façade/streetscape improvements	2,000	10,500	10,500
Membership/resources	6,300	1,421	5,716
Newsletter/supplements	1,500	1,652	1,481
Safety	20,000	3,093	-
Website	1,000	4,904	2,380
	<b>\$ 38,300</b>	<b>\$ 28,749</b>	<b>\$ 27,373</b>
<b>Events:</b>			
Christmas	\$ 15,000	\$ 19,040	\$ 30,899
Historical ghost walking tours	100	2,828	892
Craft brewery	10,000	4,907	21,933
Downtown D'Lish	7,500	8,256	7,267
My downtown	10,000	5,641	4,026
Art city	5,000	7,249	2,539
Sponsorships – other events	10,000	-	-
	<b>\$ 57,600</b>	<b>\$ 47,921</b>	<b>\$ 67,556</b>
<b>Media and Visual Marking:</b>			
Beautification/maintenance/identification	\$ 30,000	\$ 22,430	\$ 18,535
General marketing	55,231	133,029	57,664
Kiosks	450	296	417
Marketing campaign	13,500	13,965	6,681
Sponsorship	-	3,200	-
	<b>\$ 99,181</b>	<b>\$ 172,920</b>	<b>\$ 83,297</b>
<b>Tourism:</b>			
Advertising	\$ 10,500	\$ 6,920	\$ 9,652

Financial Statements of

**ST. CATHARINES PUBLIC LIBRARY  
BOARD**

Year ended December 31, 2019

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# ST. CATHARINES PUBLIC LIBRARY BOARD

## Financial Statements

December 31, 2019, with comparative information for 2018

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## INDEPENDENT AUDITORS' REPORT

To the Board Members of the St. Catharines Public Library Board, Members of Council, Inhabitants and Ratepayers of The Corporation of the City of St. Catharines

### ***Opinion***

We have audited the accompanying financial statements of the St. Catharines Public Library Board (the Entity), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the St. Catharines Public Library Board as at December 31, 2019, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

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

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

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

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

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

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

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

***Auditors' Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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

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



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

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada

May 21, 2020

# ST. CATHARINES PUBLIC LIBRARY BOARD

## Statement of Financial Position

As at December 31, 2019, with comparative information for 2018

	2019	2018
<b>Financial assets</b>		
Cash	\$ 3,984,913	\$ 4,287,435
Accounts receivable	118,071	133,391
Investments (note 3)	1,640,155	1,477,803
	5,743,139	5,898,629
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	513,972	557,897
Deferred income (note 4)	-	8,604
Post-employment benefits (note 2)	348,402	332,719
Long-term liabilities (note 5)	1,071,054	1,149,294
	1,933,428	2,048,514
Net financial assets	3,809,711	3,850,115
<b>Non-financial assets</b>		
Prepaid expenses	36,291	33,222
Tangible capital assets (Schedule 3)	7,934,054	8,199,427
	7,970,345	8,232,649
Commitments (note 7)		
Subsequent event (note 11)		
Accumulated surplus (note 8)	\$11,780,056	\$12,082,764

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# ST. CATHARINES PUBLIC LIBRARY BOARD

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	Budget 2019 (note 9)	Actual 2019	Actual 2018
Revenue:			
Municipal contribution	\$ 5,612,338	\$ 5,512,338	\$ 5,398,960
Province of Ontario regular grant	228,600	228,616	228,616
Special grants	-	12,267	23,126
Other (Schedule 1)	176,472	290,588	256,929
	6,017,410	6,043,809	5,907,631
Expenses:			
Salaries, wages and payroll taxes (Schedule 2)	4,169,123	4,069,650	3,909,233
Library materials (Schedule 2)	352,500	332,632	366,460
Occupancy (Schedule 2)	580,306	534,953	371,422
General and administration (Schedule 2)	323,316	364,643	367,052
Interest	-	47,647	50,598
Amortization	996,992	996,992	994,526
	6,422,237	6,346,517	6,059,291
Annual deficit	(404,827)	(302,708)	(151,660)
Accumulated surplus, beginning of year	12,082,764	12,082,764	12,234,424
Accumulated surplus, end of year	\$ 11,677,937	\$ 11,780,056	\$ 12,082,764

See accompanying notes to financial statements.



# ST. CATHARINES PUBLIC LIBRARY BOARD

## Statement of Changes in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Annual deficit	\$ (302,708)	\$ (151,660)
Purchase of tangible capital assets	(731,619)	(985,216)
Amortization of tangible capital assets	996,992	994,526
Change in prepaid expenses	(3,069)	109
	(40,404)	(142,241)
Net financial assets, beginning of year	3,850,115	3,992,356
Net financial assets, end of year	\$ 3,809,711	\$ 3,850,115

See accompanying notes to financial statements.

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# ST. CATHARINES PUBLIC LIBRARY BOARD

## Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (302,708)	\$ (151,660)
Items not involving cash:		
Amortization	996,992	994,526
Change in non-cash assets and other liabilities:		
Accounts receivable	15,320	(63,380)
Prepaid expenses	(3,069)	109
Deferred income	(8,604)	(8,196)
Post-employment benefits	15,683	(19,776)
Accounts payable and accrued liabilities	(43,925)	105,964
	669,689	857,587
Capital activities:		
Purchase of tangible capital assets	(731,619)	(985,216)
Financing activities:		
Long-term liabilities repaid	(78,240)	(75,349)
Investing activities:		
Change in investments	(162,352)	122,084
Net change in cash	(302,522)	(80,894)
Cash, beginning of year	4,287,435	4,368,329
Cash, end of year	\$ 3,984,913	\$ 4,287,435

See accompanying notes to financial statements.

# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2019

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The financial statements of St. Catharines Public Library Board (the "Library") are prepared by management in accordance with Canadian public sector accounting standards.

## 1. Significant account policies:

Significant accounting policies adopted by the Library are as follows:

### (a) Basis of accounting:

The Library follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of a receipt of goods or services and the creation of a legal obligation to pay.

### (b) Government transfers:

Government transfers received are from the Province of Ontario and the City of St. Catharines. Government transfers paid relate to surplus repayment and future reserves to the City of St. Catharines. Government transfers are recognized as revenue in the financial statements when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amount can be made except, when and to the extent that, stipulations by the transferor give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

### (c) Other income:

Other income, including investment income, is reported as revenue in the period earned.

### (d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

#### (i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Contributed or donated tangible capital assets are recorded at their fair value at the date of receipt.

# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 1. Significant account policies (continued):

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

#### (ii) Amortization

Amortization is recorded to reflect the cost, net of anticipated salvage value, associated with the use of the asset in providing library services over the estimated useful life of the asset. Amortization expense is calculated on a straight-line basis over the assets' estimated useful lives as follows:

Asset	Number of years
Buildings	25-100 years
Building Improvements	10-50 years
Collections (asset pool)	7 years
Furniture and equipment	3-100 years
IT equipment	3-15 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Certain Library land and buildings are owned and controlled by The Corporation of the City of St. Catharines and are therefore not reflected in these financial statements.

### (e) Post-Employment benefits:

The Library provides certain employee benefits which will require funding in future periods. The cost of self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as retirement health and dental benefits for retirees, is actuarially determined using the project benefit method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

The costs of multi-employer defined contribution pension plan benefits, such as the Ontario Municipal Employees Retirement System (OMERS) pensions, are the employer's contributions due to the plan in the period. These contributions are recognized in the period in which the contributions are earned.

# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 1. Significant account policies (continued):

### (f) Deferred revenue:

Deferred revenue represents funds collected for which related services have yet to be performed. These amounts will be recognized as revenue in the fiscal year in which the related services are performed.

### (g) Investments:

Investments are recorded at cost. When the investments incur a loss in value that is other than temporary, the investments are written down to their fair value and the loss is recognized in the statement of operations.

### (h) Use of estimates:

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include assumptions used in performing actuarial valuations of liability for future benefits. Actual results could differ from those estimates.

## 2. Post-employment benefit liability:

Post-employment benefits are comprised of health and dental benefits, as well as life insurance for permanent full-time retirees retiring on unreduced OMERS pension up to the age of 65.

The Library recognizes the post-employment benefits costs as they are earned during the year. The Library's obligation under the post-employment provisions of employment agreements will be funded out of current revenue.

The post-employment benefit obligation was determined by an actuarial valuation as at December 31, 2019.

	2019	2018
Vacation	\$ 57,902	\$ 47,876
Retirement benefits	290,500	284,843
	<u>\$ 348,402</u>	<u>\$ 332,719</u>

# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 2. Post-employment benefit liability (continued):

Information about the Library post-employment benefit liability is as follows:

	2019	2018
Accrued benefit obligation		
Balance, beginning of year	\$ 178,343	\$ 184,800
Current service costs	19,300	10,400
Actuarial (gain)/loss	103,000	-
Interest on accrued benefit obligation	9,500	6,443
Benefits paid during the period	(21,043)	(23,300)
Balance, end of year	289,100	178,343
Unamortized actuarial gain	1,400	106,500
Accrued benefit liability	\$ 290,500	\$ 284,843

The 2019 unamortized actuarial gain/loss is amortized over the expected average remaining service life of 11 years. Amortization of the actuarial gain included in expense is \$2,100 (2018 - \$13,300).

Actuarial valuations are performed on post-employment and retirement benefits to provide estimates of the accrued benefit obligations. These estimates are based on a number of assumptions about future events including interest rates, inflation rates, salary and wage increases, medical and dental cost increases and mortality.

The main actuarial assumptions adopted for the valuation are as follows:

The accrued benefit liability for post-employment benefits was determined by actuarial valuation as at December 31, 2019 using a discount rate of 2.90% (2018 – 3.50%).

General Inflation - Future general inflation levels, as measured by changes in the Consumer Price Index ("CPI"), was assumed at 2.0% per annum.

Health and dental trend costs – Health care trend costs of 8.2% in 2019, reducing linearly to 4.0% by 2040. Dental care trend costs of 6.75%, reducing linearly to 4.0% in 2030 are presumed.

Mortality is based on the Canadian Institute of Actuaries' 2014 CPM Public Table with MI-2017 Scale

## 3. Investments:

Investments of \$1,640,155 (2018 - \$1,477,803) are carried at cost which approximates fair value due to the nature of investments held at the end of the year. The fair value represents the realizable value of investments if they were to be sold at December 31, 2019.

# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 4. Deferred revenue:

Deferred revenue consists of funds received in advance which are expected to be earned in the next fiscal year. Continuity of deferred revenue is as follows:

Continuity	2019	2018
Balance, beginning of year	\$ 8,604	\$ 16,800
Add:		
Funds received	-	8,522
Less:		
Amounts recognized in revenue	(8,604)	(16,718)
	\$ -	\$ 8,604

## 5. Long-term liabilities:

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

Debenture number	Purpose	Interest rates	Maturity date	2019	2018
110-2011	Grantham Branch	3.8%	2031	\$ 1,071,054	\$ 1,149,294

Principal charges in each of the next five years are as follows:

2020	\$ 81,241
2021	84,358
2022	87,594
2023	90,954
2024	94,443
2025 and thereafter	632,464
	\$ 1,071,054

Total interest on long-term liabilities which are reported on the statement of operations and accumulated surplus amounted to \$47,647 (2018 - \$50,598).

# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 6. Pension agreements:

The St. Catharines Public Library makes contributions to OMERS, which is a multi-employer plan, on behalf of 56 members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The latest actuarial valuation as at December 31, 2019 reported a funding deficit of \$3.4 billion (2018 - \$4.8 billion). OMERS expects the contributions and policy changes made in response to the deficit to return the plan to a fully funded position by 2025. Contributions were made in the 2019 calendar year at rates ranging from 9.0% to 14.6% depending on the level of earnings. As a result, \$244,577 was contributed to OMERS (2018 - \$228,966) for current service.

## 7. Commitments:

Minimum future lease payments for various premises and equipment are as follows:

2020	\$ 45,610
2021	14,795
2022	4,524
2023	4,197
2024	600
	<u>\$ 69,726</u>



# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 8. Accumulated surplus:

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

	2019	2018
Reserves and reserve funds	\$ 3,846,565	\$ 4,046,363
Funds set aside – (note 10)	1,418,893	1,398,987
Amounts to be recovered – long-term liabilities	(1,071,054)	(1,149,294)
Amounts to be recovered – post-employment benefit	(348,402)	(332,719)
Tangible capital assets	7,934,054	8,119,427
Balance, end of year	\$ 11,780,056	\$ 12,082,764

## 9. Budget data

The budget data presented in these financial statements is based upon the 2019 operating and capital budgets approved by Council on December 17, 2018. Amortization was not contemplated on development of the budget and, as such, was not included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	2019
Revenues:	
Operating budget	\$ 6,264,135
Less:	
Transfers in – reserves	(246,725)
Total Revenue	\$ 6,017,410
Expenses:	
Operating budget	5,425,245
Capital budget	848,890
Add:	
Amortization	996,992
Less:	
Capital expenses	(770,650)
Principal repayments	(78,240)
Total Expenses	\$ 6,422,237
Annual deficit	\$ (404,827)

# ST. CATHARINES PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 10. Funds set aside

The Library has set aside specific monies for which donations received are designated for specific purposes. These include collections, capital funding and Library support programs. The reserves are summarized below:

	Architects Fund	Internal Fund	2019 Total	2018 Total
Revenues				
Book revenue	\$ -	\$ -	\$ -	\$ -
Donations	-	48,438	48,438	33,037
Interest	-	28,644	28,644	22,011
	-	77,082	77,082	55,048
Expenditures				
Library materials	-	57,176	57,176	47,147
Net revenues	-	19,906	19,906	7,901
Financing and Transfers				
Transfers to operating fund	-	-	-	-
Net change in funds	-	19,906	19,906	7,901
Funds, Beginning of year	760	1,398,227	1,398,987	1,391,086
Funds, End of year	\$ 760	\$ 1,418,133	\$ 1,418,893	\$ 1,398,987

## 11. Subsequent event

Subsequent to December 31, 2019 the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian and Ontario governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions however the success of these interventions is not currently determinable. As a result of the government interventions, the Library is currently closed to the public. The current challenging economic climate may lead to adverse changes in cash flows, municipal contributions and/or debt balances, which may also have a direct impact on the Library's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and our business are not known at this time.

# ST. CATHARINES PUBLIC LIBRARY BOARD

## Schedule 1 - Other Revenue

Year ended December 31, 2019

	(Unaudited) Budget 2019	Actual 2019	Actual 2018
Fines and memberships	\$ 74,042	\$ 73,993	\$ 76,884
Interest	50,750	113,346	98,939
Photocopying	4,885	4,781	4,483
Programming fees	8,151	7,748	5,850
Sundry	26,113	29,776	24,726
Meeting room rental	10,940	11,086	11,327
AV services	1,590	1,420	1,683
Donations	-	48,438	33,037
	\$ 176,472	\$ 290,588	\$ 256,929

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# ST. CATHARINES PUBLIC LIBRARY BOARD

## Schedule 3 – Tangible Capital Assets

Year ended December 31, 2019

	(Unaudited) Budget 2019	Actual 2019	Actual 2018
Salaries, wages and payroll taxes			
Library and clerical	\$ 3,418,537	\$ 3,377,369	\$ 3,258,149
Payroll taxes	750,586	692,281	651,084
	4,169,123	4,069,650	3,909,233
Library materials			
Audio	43,000	1,645	29,693
Binding	3,500	1,832	1,062
Microfilm	15,000	5,274	11,867
Periodicals	267,000	292,982	300,443
Processing	24,000	30,898	23,395
	352,500	332,632	366,460
Occupancy			
Communications	39,507	37,234	37,125
Insurance	30,917	30,156	29,063
Rent and taxes	113,054	62,989	59,410
Repairs and maintenance	155,968	189,866	38,987
Security	15,160	15,160	18,343
Utilities	225,700	199,547	188,494
	580,306	534,953	371,422
General and administration			
Audio visual supplies	1,590	3,064	2,692
Data processing	18,400	18,609	11,394
Equipment rental	9,737	7,091	8,153
Equipment repairs and maintenance	133,560	121,222	163,665
Library supplies	41,720	36,518	39,110
Printing and stationery	2,000	683	1,801
Professional fees	43,900	49,339	33,563
Programming	9,300	9,890	4,074
Sundry	19,109	76,760	60,442
Training and development	18,300	16,256	19,098
Transportation and postage	25,700	25,211	23,060
	\$ 323,316	\$ 364,643	\$ 367,052

# ST. CATHARINES PUBLIC LIBRARY BOARD

## Schedule 3 – Tangible Capital Assets

Year ended December 31, 2019

	Cost			Accumulated Amortization				Balance End of Year	Net Book Value
	Balance Beginning of Year	Additions	Disposals	Balance End of Year	Balance Beginning of Year	Amortization	Disposals		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	25,138	-	-	25,138	-	-	-	-	25,138
Buildings	7,128,200	-	-	7,128,200	3,009,279	87,612	-	3,096,891	4,031,309
Building Improvements	653,211	6,747	-	659,958	124,774	28,735	-	153,509	506,448
Collection	5,020,621	671,877	(748,652)	4,943,846	2,520,690	711,947	(748,652)	2,483,985	2,459,861
Furniture and equipment	975,980	18,340	-	994,320	375,312	58,915	-	434,227	560,093
IT equipment	619,643	34,655	-	654,298	193,311	109,783	-	303,094	351,204
December 31, 2019	14,422,793	731,619	(748,652)	14,405,760	6,223,366	996,992	(748,652)	6,471,706	7,934,054
Land	25,138	-	-	25,138	-	-	-	-	25,138
Buildings	7,128,200	-	-	7,128,200	2,921,414	87,865	-	3,009,279	4,118,921
Building improvements	581,361	71,850	-	653,211	98,459	26,315	-	124,774	528,437
Collection	5,079,370	655,298	(714,047)	5,020,621	2,513,309	721,428	(714,047)	2,520,690	2,499,931
Furniture and equipment	812,287	173,419	(9,726)	975,980	333,832	51,206	(9,726)	375,312	600,668
IT equipment	579,122	84,649	(44,128)	619,643	129,727	107,712	(44,128)	193,311	426,332
December 31, 2018	14,205,478	985,216	(767,901)	14,422,793	5,996,741	994,526	(767,901)	6,223,366	8,199,427

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Financial Statements of

**ST. CATHARINES TRANSIT  
COMMISSION**

And Independent Auditors' Report thereon

Year ended December 31, 2019

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## ST. CATHARINES TRANSIT COMMISSION MANAGEMENT REPORT

December 31, 2019

The accompanying financial statements of the St. Catharines Transit Commission (the "Service") are the responsibility of the Service's management and have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 1 to the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

The Service meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

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

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Colin Briggs  
Chair

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Graham Morrison  
General Manager



KPMG LLP  
 80 King Street, Suite 620  
 St. Catharines ON L2R 7G1  
 Canada  
 Tel 905-685-4811  
 Fax 905-682-2008

## INDEPENDENT AUDITORS' REPORT

To the Commissioners of the St. Catharines Transit Commission, Members of Council, Inhabitants and Ratepayers of The Corporation of the City of St. Catharines

### **Opinion**

We have audited the financial statements of the St. Catharines Transit Commission (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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

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

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





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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants  
St. Catharines, Canada  
June 25, 2020

# ST. CATHARINES TRANSIT COMMISSION

## Statement of Financial Position

As at December 31, 2019, with comparative information for 2018

	2019	2018
<b>Financial Assets</b>		
Cash	\$ 1,123,831	\$ 1,132,518
Accounts receivable	1,204,175	943,713
<b>Total financial assets</b>	<b>2,448,701</b>	<b>2,076,231</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,375,989	1,438,022
Deferred revenue (note 4)	1,013,113	964,056
Due to City of St. Catharines (note 7)	196,558	162,583
Post-employment benefits (note 2)	3,718,425	3,766,325
Long-term liabilities (note 3)	561,950	403,730
	<b>6,866,035</b>	<b>6,734,716</b>
<b>Net debt</b>	<b>(4,417,334)</b>	<b>(4,658,485)</b>
<b>Non-financial assets</b>		
Tangible capital assets (schedule 1)	29,683,203	33,150,435
Inventories	733,049	632,464
Prepaid expenses	267,381	210,094
	<b>30,683,633</b>	<b>33,992,993</b>
Subsequent event (note 11)		
<b>Accumulated surplus (note 5)</b>	<b>\$ 26,266,299</b>	<b>\$ 29,334,508</b>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# ST. CATHARINES TRANSIT COMMISSION

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	Budget (note 9)	2019	2018
<b>Revenues:</b>			
Municipal contribution - City of St. Catharines	\$ 12,751,179	\$ 12,751,179	\$ 11,164,914
Government transfers (note 7)	-	446,187	13,159,421
Conventional farebox income	9,207,684	9,357,232	9,420,331
Paratransit farebox income	94,536	88,062	90,448
Thorold service municipal contribution	737,136	769,565	726,272
Thorold Paratransit contract services	118,200	111,117	111,402
Intown charters	46,000	54,427	112,366
School Board farecard income	90,000	47,025	43,875
Downtown terminal	237,888	227,145	225,898
Inter-municipal transit contract	1,681,275	2,240,343	1,638,786
Bus advertising	120,000	120,000	120,000
Shelter advertising	129,250	124,086	154,007
Other income	38,200	114,570	200,355
Paratransit donations	-	-	9,538
	25,251,348	26,450,938	37,177,613
<b>Expenses (schedule 2):</b>			
Transportation	12,593,232	12,951,036	13,066,890
Fuel	3,170,058	2,659,080	2,826,999
Equipment and vehicle maintenance	4,084,857	4,245,220	3,969,102
Premises and plant	682,273	834,903	698,578
Downtown terminal	706,062	760,437	714,900
General and administration	2,290,989	2,308,539	2,424,344
Paratransit operating	1,376,749	1,416,375	1,457,941
Paratransit taxi contract	129,760	125,200	113,234
Thorold Paratransit services	118,200	111,117	111,402
Amortization of tangible capital assets	-	3,935,953	4,007,356
Loss on disposal of assets	-	-	365,964
Interest on due to City of St. Catharines	-	171,286	162,582
	25,152,180	29,519,147	29,919,293
Annual (deficit) surplus	99,168	(3,068,209)	7,258,320
Accumulated surplus, beginning of year	29,334,508	29,334,508	22,076,188
Accumulated surplus, end of year	29,433,676	\$ 26,226,299	\$ 29,334,508

See accompanying notes to financial statements.

# ST. CATHARINES TRANSIT COMMISSION

## Statement of Changes in Net Debt

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Annual (deficit) surplus	\$ (3,068,209)	\$ 7,258,320
Acquisition of tangible capital assets	(468,721)	(13,458,180)
Amortization of tangible capital assets	3,935,953	4,007,356
Loss on disposal of tangible capital assets	-	365,964
Change in inventories	(100,585)	60,007
Change in prepaid expenses	(57,287)	(54,294)
Decrease (increase) in net debt	241,151	(1,820,827)
Net debt, beginning of year	(4,658,485)	(2,837,658)
Net debt, end of year	\$ (4,417,334)	\$ (4,658,485)

See accompanying notes to financial statements.

# ST. CATHARINES TRANSIT COMMISSION

## Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operations:		
Annual (deficit) surplus	\$ (3,068,209)	\$ 7,258,320
Item not involving cash:		
Amortization of tangible capital assets	3,935,953	4,007,356
Loss on disposal of tangible capital assets	-	365,964
	867,744	11,631,640
Changes in non-cash working capital		
Increase in accounts receivable	(260,462)	(74,698)
Increase in Inventories	(100,585)	60,007
Decrease in accounts payable and accrued liabilities	(62,033)	488,256
Increase in deferred revenue	49,057	536,640
Increase in due to City of St. Catharines	33,975	(341,895)
Increase in Prepaid expenses	(57,287)	(54,294)
Decrease in employee future benefits	(47,900)	1,428,106
	422,509	13,673,762
Investing:		
Acquisition of tangible capital assets	(468,721)	(13,458,180)
Financing:		
Long-term debt issued	250,000	-
Repayment of long-term debt	(91,780)	(41,270)
	158,220	(41,270)
Increase in cash	112,008	174,312
Cash, beginning of year	1,132,518	958,206
Cash, end of year	\$ 1,244,526	\$ 1,132,518

See accompanying notes to financial statements.

# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements

Year ended December 31, 2019

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The St. Catharines Transit Commission (the "Service") was established pursuant to the St. Catharines Act 1961 and is comprised of the operations formerly known as St. Catharines Transit Commission - Urban Service and the Paratransit System of St. Catharines. The purpose of the Service is to provide a safe, courteous and reliable transit service which responds to the needs of the community.

## 1. Significant accounting policies:

The financial statements of the Service are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Service are as follows:

### (a) Accrual accounting:

The Service follows the accrual method of reporting revenue and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a receipt of goods and services and/or the creation of a legal obligation to pay.

### (b) Other income:

Other income is recognized as revenue in the period earned.

### (c) Government transfers:

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

### (d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations.

# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 1. Significant accounting policies:

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

#### (i) Tangible capital assets:

Tangible capital assets are recorded at historic cost. Cost includes all directly attributable expenditures in the acquisition, construction, development and/or betterment of the asset required to install the asset at the location.

Amortization is recorded to reflect the cost, net of anticipated residual value, associated with the use of the asset in providing services on a straight-line basis over the estimated useful life of the asset. Additions during the year are amortized using half the normal rate. Disposals are amortized using half the normal rate. Work in progress assets are not amortized until complete and the asset is available for use.

Asset	Years
Land improvements	15 - 25
Buildings	5 - 75
Structures	10 - 20
Equipment	5 - 30
Furniture	20
IT equipment - Conventional	2 - 15
IT equipment - Paratransit	7
Vehicles - Conventional	6 - 12
Vehicles - Paratransit	7 - 12

#### (ii) Inventories:

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

### (e) Deferred revenue:

Deferred revenue represents contract fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.



# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2019

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## 1. Significant accounting policies:

### (f) Employee future benefits:

The Service pays certain medical, dental and life insurance benefits on behalf of its retired employees which will require funding in future periods. The costs of life insurance and extended health and dental benefits are actuarially determined using management's best estimate of salary escalation, health care cost trends, long term inflation rates and discount rates.

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

The cost of multi-employer defined benefit pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period. OMERS has been accounted for as a defined contribution plan since it's a multi-employer plan.

### (g) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. These estimates and assumptions are based on management's best information and judgement and actual results could differ from these estimates.

# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 2. Post-employment benefits:

	2019	2018
Post-employment benefits	3,718,425	3,766,325
	\$ 3,718,425	\$ 3,766,325

### Post-employment benefits

The Service pays certain medical, dental and life insurance benefits on behalf of its retired employees. The accrued benefit liability was determined by actuarial valuation as at December 31, 2019 using a discount rate of 2.90% (2018 - 3.50%).

	2019	2018
Accrued benefit obligation, beginning of year	\$ 3,390,125	\$ 2,330,908
Expense for the year	215,800	320,222
Actuarial (gain)/loss	(949,200)	828,221
Benefits paid during the year	(129,900)	(89,226)
Accrued benefit obligation, end of year	2,526,802	3,390,125
Unamortized actuarial gain	1,191,600	376,224
Liability, end of year	\$ 3,718,425	\$ 3,766,325

In the current year, amortization of the actuarial gain of \$133,800 was recognized in the statement of operations and accumulated surplus. The remaining unamortized actuarial gain will be amortized over the expected average remaining service life of 11 years.

The main actuarial assumptions employed for the valuation are as follows:

The accrued benefit liability for post-employment benefits was determined by actuarial valuation as at December 31, 2019 using a discount rate of 2.90% (2018 - 3.50%).

General Inflation - Future general inflation levels, as measured by changes in the Consumer Price Index ("CPI"), were assumed at 3.0%.

Medical Costs - Medical costs were assumed to decrease at a rate of 8.2% reducing 0.20% per year to 4.0% in 2040 and thereafter. Other health costs were assumed at 4% per year.

Dental Costs - Dental costs were assumed to decrease at a rate of 6.75% in 2019 reducing 0.25% per year to ultimate rate of 4.0% in 2030 and thereafter.

# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 3. Long-term liabilities:

(a) The balance of long-term liabilities reported on the Statement of Financial Position is as follows:

	2019	2018
Long-term liabilities incurred by the Service which bear interest at 2.229% per annum	\$ 361,950	\$ 403,730
Long-term liabilities incurred by the Service which bear interest at 2.015% per annum	\$ 200,000	\$ -
Balance, end of year	\$ 561,950	\$ 403,730

(b) Principal payments due over the next five years and thereafter are as follows:

2020	\$ 80,315
2021	81,949
2022	83,689
2023	85,411
2024	87,107
Thereafter	143,479
	561,950

(c) Interest expense on long-term liabilities amounted to \$8,000 (2018 - \$8,000) for the year.

(d) Long-term liabilities represent amounts owing to The Corporation of the City of St. Catharines.

## 4. Deferred revenue:

	2019	2018
Balance, beginning of year	\$ 964,056	\$ 427,416
Contributions received	2,528,765	2,820,280
Revenue earned	(2,479,708)	(2,283,640)
Balance, end of year	\$ 1,013,113	\$ 964,056

## 5. Accumulated surplus:

	2019	2018
Invested in tangible capital assets	\$ 29,683,203	\$ 33,150,435
Operating reserve funds	823,471	354,128
Amount to be recovered - post-employment benefits	(3,718,425)	(3,766,325)
Amount to be recovered - long-term liabilities	(561,950)	(403,730)
Accrued benefit obligation, end of year	\$ 26,226,299	\$ 29,334,508

# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 6. Economic dependence:

The Corporation of the City of St. Catharines is obligated to subsidize the Service for any excess of expense over revenue.

## 7. Related party transactions:

As a formal Commission established pursuant to Provincial legislation, with Council representation, the Service and the Corporation of the City of St. Catharines ("the City") are considered related parties. The City is the sole shareholder of the Service and as such, the Service is consolidated with the City's annual financial statements. Amounts owing to the City are non-interest bearing with no specific repayment terms. Long-term liabilities included in the statement of financial position owing to the City are disclosed in note 3.

The City charges the Service for certain costs on a flat fee basis with some rent charged at a nominal fee. These charges are as follows:

	2019	2018
Data processing	\$ 11,394	\$ 11,394
Downtown bus terminal rent	1	1
2012 First Street Louth land and building lease	1	1

The City provides annual funding as part of the municipal tax levy. In 2019, the City provided \$12,751,179 (2018 - \$11,164,914) in funding. The City also provides grant funding through various Provincial and Federal grants. In 2019, the Service recognized \$446,187 (2018 - \$13,159,421) in grant funding from the City.

The Service has recognized the Service's head office location as an asset which is operated under a lease for an indeterminate term at the pleasure of Council with the Corporation of the City of St. Catharines (the "landlord"). The cost assigned to the asset on transition to Public Sector Accounting Standards PS 3150 *Tangible Capital Assets* and recognized in the Services' financial statements is \$7,006,694 (2018 - \$7,006,694), net of accumulated amortization of \$2,680,446 (2018 - \$2,586,223). Amortization expense on the building under capital lease is \$94,223 (2018 - \$94,223) and has been charged to the statement of operations. The leased asset is presented within Tangible Capital Assets on the statement of financial position.

# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2019

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## 8. Pension agreement:

The Service makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of 200 members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 440,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ("the Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The Plan is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Service does not recognize any share of the OMERS pension surplus or deficit.

The last available report for the OMERS plan was on December 31, 2019. At that time, the plan reported a \$3.4 billion actuarial deficit (2018 - \$4.2 billion), based on actuarial liabilities for \$107.7 billion (2018 - \$99 billion) and actuarial assets for \$104.3 billion (2018 - \$95 billion).

If actuarial surpluses are not available to offset the existing deficit and subsidize future contributions, increases in contributions will be required in the future.

The amount contributed to OMERS for 2019 was \$ 1,181,321 (2018 - \$ 1,108,454) for current service and is included as an expense on the Statement of Operations and Accumulated Surplus.

On January 1, 2019, the yearly maximum pension earnings increased to \$ 57,400 from \$ 55,400 in 2018. The contributions are calculated at a rate of 9.2% (2018 - 9%) for amounts up to the yearly maximum pension earnings stated above and at a rate of 15.8% (2018 - 14.6%) for amounts above the yearly maximum pension earnings.

## 9. Budget information:

The budget data presented in these financial statements is based upon the 2019 budget approved by the Service on October 25, 2018. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such were not provided on the statement of changes in net debt.

# ST. CATHARINES TRANSIT COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2019

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## 10. Comparative information:

Certain comparative information has been reclassified to conform to the presentation adopted in the current year. There is no impact to accumulated surplus as a result of the reclassification.

## 11. Subsequent event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the Service has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic.

- Suspension of fare collection starting March 20, 2020 to allow for adequate social distancing
- Significant reductions in service provided starting March 20, 2020 due to lower service demand and reduced availability of operator labour

At this time, these factors present uncertainty over future cash flows, may cause significant changes to financial assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

DRAFT

# ST. CATHARINES TRANSIT COMMISSION

## Schedule 1 - Tangible Capital Assets

For the year ended December 31, 2019, with comparative information for 2018

	Cost			Accumulated Amortization				Balance, End of year	Net book value
	Balance, Beginning of year	Additions	Disposals/ Transfers	Balance, End of year	Balance Beginning of year	Amortization	Disposals		
Land	\$ 357,225	\$ -	\$ -	\$ 357,225	-	\$ -	\$ -	\$ -	\$ 357,225
Land improvements	825,019	-	-	825,019	673,118	13,055	-	686,173	138,846
Buildings	9,398,453	-	-	9,398,453	2,724,244	189,877	-	2,914,121	6,484,332
Structures	1,314,711	211,023	333,108	1,858,842	413,414	76,790	-	490,204	1,368,638
Equipment	4,820,392	27,323	-	4,847,715	2,057,410	240,167	-	2,297,577	2,550,138
Furniture	11,036	-	-	11,036	3,587	552	-	4,139	6,897
IT equipment - Conventional	4,426,251	8,526	-	4,434,777	1,772,183	410,181	-	2,182,364	2,252,413
IT equipment - Paratransit	314,079	7,978	-	322,057	137,426	45,666	-	183,092	138,965
Vehicles - Conventional	42,982,192	-	-	42,982,192	24,919,765	2,815,343	-	27,735,108	15,247,084
Vehicles - Paratransit	1,412,735	158,519	-	1,571,254	466,866	144,322	-	611,188	960,066
Work in progress	456,355	55,352	(333,108)	178,599	-	-	-	-	178,599
<b>December 31, 2019</b>	<b>\$66,318,448</b>	<b>\$ 468,721</b>	<b>\$ -</b>	<b>\$66,787,169</b>	<b>\$ 33,168,013</b>	<b>\$ 3,935,953</b>	<b>\$ -</b>	<b>\$37,103,966</b>	<b>\$29,683,203</b>
Land	\$ 357,225	\$ -	\$ -	\$ 357,225	\$ -	\$ -	\$ -	\$ -	\$ 357,225
Land improvements	846,589	37,692	(59,262)	825,019	695,395	13,280	(35,557)	673,118	151,901
Buildings	7,449,288	1,759,502	189,663	9,398,453	2,569,264	154,980	-	2,724,244	6,674,209
Structures	1,217,987	-	96,724	1,314,711	346,558	66,856	-	413,414	901,297
Equipment	4,076,335	568,118	175,939	4,820,392	2,006,456	217,028	(166,074)	2,057,410	2,762,982
Furniture	11,036	-	-	11,036	3,035	552	-	3,587	7,449
IT equipment - Conventional	4,065,541	157,032	203,678	4,426,251	1,278,074	494,109	-	1,772,183	2,654,068
IT equipment - Paratransit	314,079	-	-	314,079	92,558	44,868	-	137,426	176,653
Vehicles - Conventional	40,017,920	9,223,112	(6,258,840)	42,982,192	28,024,846	2,895,228	(6,000,309)	24,919,765	18,062,427
Vehicles - Paratransit	1,056,290	807,207	(450,762)	1,412,735	716,444	120,455	(370,033)	466,866	945,869
Work in progress	385,915	905,517	(835,077)	456,355	-	-	-	-	456,355
<b>December 31, 2018</b>	<b>\$59,798,205</b>	<b>\$13,458,180</b>	<b>\$(6,937,937)</b>	<b>\$66,318,448</b>	<b>\$35,732,630</b>	<b>\$ 4,007,356</b>	<b>\$(6,571,973)</b>	<b>\$33,168,013</b>	<b>\$33,150,435</b>

# ST. CATHARINES TRANSIT COMMISSION

## Schedule 2 - Expenses

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
<b>Transportation</b>			
Operator wages	\$ 8,341,832	\$ 8,483,135	\$ 8,716,363
Operator payroll taxes	2,795,411	2,914,020	2,936,582
Supervisor wages	709,721	749,159	753,029
Supervisor payroll taxes	242,985	213,408	219,030
	12,089,949	12,359,722	12,625,004
Thorold transcab service	225,498	246,541	211,910
Uniforms	67,584	68,898	56,247
Licenses	82,944	74,756	75,761
Fare media	74,000	111,020	55,038
Safety and training	53,257	90,099	42,931
	\$ 12,593,232	\$ 12,951,036	\$ 13,066,891
	Budget	2019	2018
<b>Fuel</b>			
Diesel fuel	\$ 3,035,058	\$ 2,523,972	\$ 2,687,582
Gasoline fuel	30,000	32,869	36,175
Lubricants	105,000	102,239	103,242
	\$ 3,170,058	\$ 2,659,080	\$ 2,826,999
	Budget	2019	2018
<b>Equipment and Vehicle Maintenance</b>			
Mechanics wages	\$ 1,207,812	\$ 1,215,836	\$ 1,331,110
Servicemen wages	450,835	523,301	485,879
Mechanics payroll taxes	532,123	387,299	422,835
Servicemen payroll taxes	213,333	207,946	219,246
	2,404,103	2,334,382	2,459,070
Tires	120,000	181,378	137,010
Materials	1,491,754	1,658,600	1,292,828
Two way radios	13,000	8,378	35,000
Service and staff vehicles	8,000	7,176	7,238
Mechanics tool replacements	14,000	18,452	14,418
Miscellaneous	34,000	36,854	23,538
	\$ 4,084,857	\$ 4,245,220	\$ 3,969,102



# ST. CATHARINES TRANSIT COMMISSION

## Schedule 2 - Expenses (continued)

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
<b>Premises and Plant</b>			
Utilities	\$ 150,000	\$ 152,837	\$ 148,849
Garage supplies	54,000	97,272	86,536
Building and janitorial	244,800	363,616	251,318
Bus shelters	45,000	44,276	40,576
Property taxes	181,228	169,654	164,303
Fire and boiler insurance	7,245	7,248	6,996
	\$ 682,273	\$ 834,903	\$ 698,578
	Budget	2019	2018
<b>Downtown Terminal</b>			
Salaries	\$ 172,701	\$ 193,118	\$ 195,893
Payroll taxes	60,445	45,434	61,880
	233,146	238,552	257,773
Office supplies	5,600	9,987	2,409
Telephone	40,100	42,480	31,831
Building and janitorial	76,200	136,542	127,987
Rent and utilities	106,000	62,526	102,266
Contracted services	245,016	270,351	192,634
	\$ 706,062	\$ 760,438	\$ 714,900
	Budget	2019	2018
<b>General and Administration</b>			
Salaries	\$ 824,965	\$ 808,313	\$ 771,436
Payroll taxes	293,243	268,888	598,650
	1,118,208	1,077,201	1,370,086
Insurance	685,512	645,717	602,509
Information technology	206,409	292,203	204,797
Office and other	187,860	192,210	172,837
Professional fees	33,000	39,463	19,161
Advertising	60,000	61,745	54,954
	\$ 2,290,989	\$ 2,308,539	\$ 2,424,344

# ST. CATHARINES TRANSIT COMMISSION

## Schedule 2 - Expenses (continued)

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
<b>Paratransit Operating</b>			
Operator wages	\$ 578,541	\$ 609,772	\$ 656,875
Administrative salaries	130,068	146,810	143,627
Mechanics wages	73,809	73,812	72,360
Servicemen wages	60,050	60,048	58,848
Operator payroll taxes	210,674	187,577	206,548
Administrative payroll taxes	45,339	48,095	49,204
Mechanic payroll taxes	26,488	26,484	25,968
Servicemen payroll taxes	22,765	22,764	22,320
	1,147,734	1,175,362	1,235,750
Uniforms	6,000	6,000	6,000
Licenses	660	660	-
Diesel fuel	73,200	83,793	75,099
Lubricants	1,104	1,104	1,104
Materials	18,000	21,737	13,895
Two way radios	1,394	(108)	1,392
Utilities	15,000	15,000	15,000
Garage supplies	2,064	2,064	2,064
Building and janitorial	7,740	7,740	7,740
Property taxes	11,866	11,868	11,520
Fire and boiler insurance	779	780	756
Insurance	82,400	81,020	80,004
Office	3,000	5,035	3,091
Telephone	1,800	1,800	1,800
Professional fees	2,520	2,520	2,520
Miscellaneous office	1,488	-	206
	\$ 1,376,749	\$ 1,416,375	\$ 1,457,941

**NIAGARA DISTRICT AIRPORT COMMISSION**

**Financial Statements**

**December 31, 2019**

## NIAGARA DISTRICT AIRPORT COMMISSION

### Financial Statements

December 31, 2019

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## NIAGARA DISTRICT AIRPORT COMMISSION MANAGEMENT REPORT

**December 31, 2019**

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The accompanying financial statements of the Niagara District Airport Commission (the "Commission") are the responsibility of the Commission's management and have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

The Commission meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Crawford Smith & Swallow, Chartered Professional Accountants LLP, independent external auditors appointed by the Commission. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Commission's financial statements.

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Robin Garrett  
Chair  
April 16, 2020

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Daniel Pilon  
CEO  
April 16, 2020

Crawford Smith & Swallow  
CHARTERED PROFESSIONAL ACCOUNTANTS LLP

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Fort Erie  
Niagara-on-the-Lake  
Port Colborne



## INDEPENDENT AUDITORS' REPORT

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To the Members of  
Niagara District Airport Commission

### *Opinion*

We have audited the accompanying financial statements of Niagara District Airport Commission, which comprise the statement of financial position as at December 31, 2019, and the statements of operations, remeasurement losses, change in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Niagara District Airport Commission as at December 31, 2019, and the results of its operations, remeasurement losses and its cash flows and changes in net financial assets for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

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

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

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

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

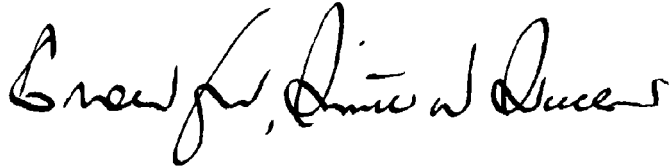
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

A handwritten signature in black ink, appearing to read "Crawford Smith & Swallow".

Niagara Falls, Ontario  
April 16, 2020

CRAWFORD SMITH & SWALLOW  
CHARTERED PROFESSIONAL ACCOUNTANTS LLP  
LICENSED PUBLIC ACCOUNTANTS



# NIAGARA DISTRICT AIRPORT COMMISSION

## STATEMENT OF FINANCIAL POSITION

December 31, 2019

<b>Assets</b>	2019 \$	2018 \$
<b>Current Assets</b>		
Cash	1,582,483	584,442
Portfolio investments at fair value		701,575
Accounts receivable	26,343	46,147
Sales tax recoverable	16,294	14,190
Prepaid expenses	17,627	19,390
	1,642,747	1,365,744
<b>Capital Assets</b> - note 7, schedules 7 and 8	9,140,460	9,612,774
<b>Total Assets</b>	<b>10,783,207</b>	<b>10,978,518</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	114,772	87,633
Government remittances payable	1,404	1,188
	116,176	88,821
<b>Deferred Capital Contributions</b> - note 4	9,480,755	9,702,774
	9,596,931	9,791,595
<b>Net Assets</b>		
Invested in tangible capital assets	444,530	498,174
Internally restricted	548,598	548,598
Unrestricted	193,148	155,683
	1,186,276	1,202,455
<b>Accumulated Remeasurement Losses</b>		(15,532)
<b>Total Liabilities and Net Assets</b>	<b>10,783,207</b>	<b>10,978,518</b>

Signed on behalf of the Commission:

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

See accompanying notes

# **NIAGARA DISTRICT AIRPORT COMMISSION**

## **STATEMENT OF CHANGES IN NET ASSETS**

for the year ended December 31, 2019

	Invested in Capital Assets \$	Internally Restricted Net Assets \$	Unrestricted \$
<b>Balance, Beginning of Year</b>	498,174	548,598	155,683
<b>Excess (Deficiency) of Revenue over Expenses for the Year</b>	(53,644)		37,465
<b>Balance, End of Year</b>	<b>444,530</b>	<b>548,598</b>	<b>193,148</b>

	Total 2019 \$	Total 2018 \$
<b>Balance, Beginning of Year</b>	1,202,455	1,225,104
<b>Excess (Deficiency) of Revenue over Expenses for the Year</b>	(16,179)	(22,649)
<b>Balance, End of Year</b>	<b>1,186,276</b>	<b>1,202,455</b>

## **STATEMENT OF REMEASUREMENT GAINS AND LOSSES**

for the year ended December 31, 2019

	2019 \$	2018 \$
<b>Accumulated Remeasurement Losses, Beginning of Year</b>	(15,532)	(5,394)
<b>Unrealized Gain (Loss) Attributable to Portfolio Investments</b>	17,414	(12,928)
<b>Realized Gain (Loss) on Portfolio Investment, Reclassified to Operations - Schedule 6</b>	(1,882)	2,790
<b>Accumulated Remeasurement Losses, End of Year</b>		<b>(15,532)</b>

See accompanying notes

# **NIAGARA DISTRICT AIRPORT COMMISSION**

## **STATEMENT OF OPERATIONS**

for the year ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Events	6,000	2,450	8,417
Fuel operations	24,000	25,798	24,286
Landing and parking fees	66,500	66,362	67,466
Miscellaneous	27,400	21,799	31,753
Municipal grants - schedule 1	439,800	439,800	396,064
Deferred revenue recognized - note 4		87,210	622
Rentals	187,000	174,541	178,520
	750,700	817,960	707,128
<b>Operating Expenses</b>			
Maintenance, building and property - schedule 2	53,000	153,684	59,663
Maintenance, vehicles and equipment- schedule 3	63,000	57,747	65,764
Operations - schedule 4	191,800	187,353	178,877
Personnel - schedule 5	454,900	420,219	404,983
	762,700	819,003	709,287
<b>Operating Loss</b>	(12,000)	(1,043)	(2,159)
<b>Other</b>			
Portfolio investment income - schedule 6	(12,000)	5,541	7,904
Interest	24,000	26,331	4,709
Gain on disposal of capital assets		6,637	20,385
Amortization of capital assets		(547,730)	(550,464)
Amortization of deferred capital contributions - note 4		494,085	496,976
	12,000	(15,136)	(20,490)
<b>Deficiency of Revenue over Expenses for the Year</b>		<b>(16,179)</b>	<b>(22,649)</b>

See accompanying notes

# NIAGARA DISTRICT AIRPORT COMMISSION

## STATEMENT OF CASH FLOWS

for the year ended December 31, 2019

	2019 \$	2018 \$
<b>Operating Activities</b>		
Deficiency of revenue over expenses for the year	(16,179)	(22,649)
Amortization of capital assets	547,730	550,464
Amortization of deferred capital contribution	(494,085)	(496,976)
Realized gain on portfolio investment, reclassified to operations	(1,882)	2,790
Gain on disposal of capital assets	(6,637)	(20,385)
Portfolio investments activity	(5,922)	(9,235)
Deferred revenue recognized	(87,210)	(622)
Working capital provided (used) by operations	(64,185)	3,387
Changes in working capital components		
Accounts receivable	19,804	32,317
Sales tax recoverable	(2,104)	(14,190)
Prepaid expenses	1,763	1,057
Accounts payable and accrued liabilities	27,139	(65,545)
Government remittances payable	216	(10,520)
Deferred revenue		(57,082)
	46,818	(113,963)
Funds used by operating activities	(17,367)	(110,576)
<b>Investing Activities</b>		
Decrease in temporary investments		85,000
Proceeds on disposal of portfolio investments	724,911	
Proceeds on disposal of capital assets	40,568	885
Capital expenditures	(76,071)	(118,405)
Funds provided (used) by investing activities	689,408	(32,520)
<b>Financing Activities</b>		
Deferred capital contribution received	326,000	280,300
<b>Increase in Cash Position</b>	998,041	137,204
<b>Cash Position, Beginning of Year</b>	584,442	447,238
<b>Cash Position, End of Year</b>	<b>1,582,483</b>	<b>584,442</b>

See accompanying notes

# NIAGARA DISTRICT AIRPORT COMMISSION

## NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2019

### Organization

The ownership of the Niagara District Airport was transferred from the Federal Government to the Town of Niagara-on-the-Lake (the "Town") in 1996. The Niagara District Airport Commission (the "Commission"), established in 1959, is entrusted with the control and management of the airport as per an agreement between the Town and the Commission dated September 13, 1996. The City of St. Catharines, the City of Niagara Falls, and the Town of Niagara-on-the-Lake have entered into an Airport Funding Agreement, which expires on December 31, 2026. The agreement established the Commission as a Joint Municipal Services Board under the Municipal Act and authorizes the Commission to hold all airport assets in trust. The Commission is a subsidiary of a municipal enterprise and, as such, is exempt from corporate income taxes.

### 1. Significant Accounting Policies

The financial statements of the Commission are the representations of management prepared in accordance with Canadian public sector accounting standards. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement in the light of available information. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

#### Financial reporting framework

The financial statements of the Commission have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations, including the 4200 series of the standards, as issued by the Public Sector Accounting Board (PSAB for Government NPO's).

#### Revenue recognition

The Commission follows the deferral method of accounting for contributions. Deferred capital contributions are amounts received for the purchase and maintenance of tangible capital assets. Contributions for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets. Contributions for maintenance type capital expenditures are recognized as revenue in the period when the expenses are incurred. Other funds received for expenses of future periods are recognized as revenue in the period when the expenses are incurred. Unrestricted contributions, including municipal grants, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

# NIAGARA DISTRICT AIRPORT COMMISSION

## NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### 1. Significant Accounting Policies - continued

#### Revenue recognition - continued

Unrestricted revenues including fuel revenue, event revenue, and landing and parking fees are recognized as revenue when services are provided or goods are delivered. Rental revenue from land leases are recognized on a straight line basis over the term of the agreements. Investment revenue is recognized in the statement of operations when earned, dividends when declared, and investment gains and losses when realized. Unrealized gains and losses are recognized in the statement of remeasurement losses based on the fair value on the statement of financial position date.

#### Financial instruments

The Commission has elected to recognize its portfolio investments at fair value. Transaction costs and financial fees are expensed when incurred. The change in fair value is recognized as remeasurement gain or loss in the statement of remeasurement losses until the portfolio investment is sold. At the time when the portfolio investment is sold, the associated gains and losses are reversed and reclassified in the statement of operations.

The Commission's other financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities. Financial instruments are initially measured at fair value on acquisition and are subsequently measured at amortized cost. Transaction costs and financial fees associated with financial instruments carried at amortized cost are recorded as adjustments to the initial fair value recognized, and amortized over the life to the financial instrument.

#### Contributed services

The Commission receives contributed services in the form of the time commitment of the commissioners in the overseeing of operations. The fair value of such contributed services is not determinable and, therefore, not recognized in the financial statements.

#### Capital assets and amortization

Purchased capital assets are recorded at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. Expenditures for maintenance and repairs are charged to operating expenses. Betterments that extend the estimated useful life of an asset are capitalized. When a capital asset no longer contributes to the Commission's ability to provide services or the value of future economic benefits associated with the capital asset is less than its net book value, the carrying value of the capital asset is reduced to reflect the decline in the asset's value. Any unamortized deferred capital contribution amount related to the capital asset is recognized in gain or loss on disposal of capital assets in the statement of operations, provided that all restriction have been complied with.

# NIAGARA DISTRICT AIRPORT COMMISSION

## NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### 1. Significant Accounting Policies - continued

#### Capital assets and amortization - continued

Amortization is calculated on a straight-line basis over the estimated useful lives as follows:

Land improvements	15 to 60 years
Buildings	20 to 60 years
Equipment	4 to 40 years
Furniture and fixtures	10 years
Computer equipment	3 to 5 years
Motor vehicles	5 to 20 years
Signs	2 to 20 years
Other machinery and equipment	10 to 60 years
Linear assets	20 to 60 years

Additions during the year are amortized from the month of acquisition. Disposals are amortized until the month of disposition. Gains or losses on assets sold or otherwise disposed of are included in the statement of operations.

#### Impairment of long-lived assets

The carrying value of long-lived assets including property, plant and equipment and certain other long-lived assets is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. If the long-lived asset no longer has any long-term service potential to the Commission, it is considered to be impaired. An impairment loss is measured at the amount by which the carrying amount of the asset exceeds its residual value.

### 2. Economic Dependence

The Commission receives a significant portion of its revenues from the City of St. Catharines, City of Niagara Falls, and the Town of Niagara-on-the-Lake.

### 3. Budget figures

The budget figures presented on the statement of operations are based on the 2019 operating and capital budgets as approved by the Commission. These numbers have not been audited, but are presented for information purposes only. The budgets established for capital are on a project-oriented basis, the costs of which may be carried out over one or more years. As such, they are not directly comparable with current year actual amounts and have not been reflected. Budget figures have been reclassified to comply with PSAB for Government NPO's reporting requirements.

# NIAGARA DISTRICT AIRPORT COMMISSION

## NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2019

### 4. Deferred Capital Contributions

Deferred capital contributions represent the unamortized amount and the unspent amount of grants received for capital related expenditures. The amortization of capital contributions is recorded as revenue in the statement of operations over the useful lives of the related capital assets. The changes in the deferred capital contributions balance for the year are as follows:

	2019 \$	2018 \$
Balance, beginning of year	9,702,774	9,947,822
Add: contributions received for capital purposes	326,000	280,300
Add: contributions of tangible capital assets	45,000	
Less: net book value of capital assets disposed during the year	(11,724)	(27,750)
Less: amortization of deferred capital contributions	(494,085)	(496,976)
Less: charged to operations during the year	(87,210)	(622)
<b>Balance, End of Year</b>	<b>9,480,755</b>	<b>9,702,774</b>

As at December 31, 2019 there was \$ 784,821 (2018 - \$ 588,170) of deferred capital contributions received which was not spent.

### 5. Employee Future Benefits

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

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ("the Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The Plan is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Commission does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2019 was \$ 14,759 (2018 - \$ 17,696) for current services and is included as an expense on the statement of operations.

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



## NIAGARA DISTRICT AIRPORT COMMISSION

### NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2019

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#### 6. Restrictions on Net Assets

In May 2017, the Commission approved a motion to transfer \$ 560,000 to internally restricted net assets. Internally restricted net assets are not available for other purposes without approval of the Commission. The purpose of this internally restricted fund is to assist with the funding of future capital expenditures. In the current year nil (2018 - \$ 11,402) was utilized for approved capital expenditures.

#### 7. Capital Assets

##### Capital Assets Disclosed at Nominal Values

Where an estimate of fair market value could not be made for a capital asset, the asset has been recognized at a nominal value. Nominal values totaling \$ 17 have been assigned to Land (\$ 2), Land Improvements (\$ 4), Buildings (\$ 5), Other Machinery and Equipment (\$ 5) and Signage (\$ 1).

##### Acquisition of Capital Assets

During the year, capital assets were acquired at an aggregate cost of \$ 121,071 of which \$ 45,000 was acquired by way of direct asset contribution. Cash payments of \$ 76,071 were made to purchase capital assets.

#### 8. Financial Risks

Transactions in financial instruments expose the Commission to certain financial risks and uncertainties. These risks include:

##### Credit Risk

Credit risk is the risk that a counterparty will be unable to fulfil its obligations on a timely basis or at a reasonable cost. The Commission has accounts receivable which are exposed to credit risk. The Commission monitors, on an ongoing basis, the credit risk to which the Commission is exposed and takes measures to mitigate any risk of loss. Provisions against losses from bad debts are recorded according to credit risk, historical trends, general economic situations and other information. Accounts receivable are net of an allowance for doubtful accounts of nil.

As a result of a decrease in accounts receivable, the Commission's exposure to credit risk has decreased over the prior year.

#### 9. Comparative Figures

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

# NIAGARA DISTRICT AIRPORT COMMISSION

## Schedule 1

### SCHEDULE OF MUNICIPAL GRANTS

for the year ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
City of St Catharines Operating Grant	245,263	245,263	207,853
City of Niagara Falls Operating Grant	162,273	162,273	156,996
Town of Niagara-on-the-Lake Operating Grant	32,264	32,264	31,215
	<b>439,800</b>	<b>439,800</b>	<b>396,064</b>

See accompanying notes

# NIAGARA DISTRICT AIRPORT COMMISSION

## Schedule 2

### SCHEDULE OF EXPENSES - MAINTENANCE, BUILDING AND PROPERTY

for the year ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
Building	19,000	32,459	26,325
Property	14,000	13,107	16,054
Runway	20,000	108,118	17,284
	<b>53,000</b>	<b>153,684</b>	<b>59,663</b>

See accompanying notes

# NIAGARA DISTRICT AIRPORT COMMISSION

## Schedule 3

### SCHEDULE OF EXPENSES - MAINTENANCE, VEHICLES AND EQUIPMENT

for the year ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
Equipment rent	3,000	3,482	2,979
Gas and oil	20,000	23,472	20,518
Vehicles	40,000	30,793	42,267
	<b>63,000</b>	<b>57,747</b>	<b>65,764</b>

See accompanying notes

## NIAGARA DISTRICT AIRPORT COMMISSION

## Schedule 4

**SCHEDULE OF EXPENSES - OPERATIONS**

for the year ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
Accounting fees	12,000	13,000	12,000
Advertising	2,000	2,761	1,400
Audit	13,000	12,000	14,400
Bad debt	1,000		
Commissioners expenses	2,000	1,255	
Conventions	12,000	10,761	9,997
Consulting services	20,000	28,087	21,240
Credit card fees		89	165
Hydro and heating	32,000	25,813	27,179
Insurance	14,000	14,653	13,440
Legal	12,000	4,562	4,887
Miscellaneous	1,600	1,418	857
Office and general	14,000	14,724	14,303
Payment in lieu of taxes	14,200	14,519	14,047
Safety management systems	5,000	5,000	5,000
Telephone and communications	10,000	15,662	11,091
Training	10,500	5,403	12,226
Water and sewage	16,500	17,646	16,645
	<b>191,800</b>	<b>187,353</b>	<b>178,877</b>

See accompanying notes

# NIAGARA DISTRICT AIRPORT COMMISSION

## Schedule 5

### SCHEDULE OF EXPENSES - PERSONNEL

for the year ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
Consultants and subcontractors	126,000	126,777	103,873
Employee benefits	67,400	51,437	58,414
Salary and wages	261,500	242,005	242,696
	<b>454,900</b>	<b>420,219</b>	<b>404,983</b>

See accompanying notes

# NIAGARA DISTRICT AIRPORT COMMISSION

## Schedule 6

### SCHEDULE OF PORTFOLIO INVESTMENT INCOME

for the year ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
Interest earned on investments		7,212	21,303
Investment management fees	(12,000)	(3,553)	(10,609)
Realized gains (losses) on disposal		1,882	(2,790)
	(12,000)	<b>5,541</b>	<b>7,904</b>

See accompanying notes

# NIAGARA DISTRICT AIRPORT COMMISSION

Schedule 7

## SCHEDULE OF CAPITAL ASSETS

for the year ended December 31, 2019

	Cost			Accumulated Amortization				Net Book Value	
	Balance, Beginning of Year	Additions	Disposals and Write-downs	Balance, End of Year	Balance, Beginning of Year	Amortization	Disposals		Balance, End of Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General									
Land	25,437			25,437					25,437
Land improvements	7,398,911	27,400	40,906	7,385,405	2,839,565	344,719	40,906	3,143,378	4,242,027
Buildings	1,795,466			1,795,466	358,419	46,010		404,429	1,391,037
Equipment	1,487,775	15,793	10,000	1,493,568	338,433	57,687	2,104	394,016	1,099,552
Furniture and fixtures	32,302			32,302	22,355	3,230		25,585	6,717
Computer equipment	28,314	9,710	11,025	26,999	20,326	4,973	11,025	14,274	12,725
Motor vehicles	351,634	42,000	29,307	364,327	135,257	26,607	25,480	136,384	227,943
Signs	50,155			50,155	8,088	2,508		10,596	39,559
	11,169,994	94,903	91,238	11,173,659	3,722,443	485,734	79,515	4,128,662	7,044,997
Infrastructure									
Other machinery and equipment	1,537,860	10,711	33,932	1,514,639	322,312	38,800		361,112	1,153,527
Linear assets	1,085,456			1,085,456	179,153	23,196		202,349	883,107
	2,623,316	10,711	33,932	2,600,095	501,465	61,996		563,461	2,036,634
Work In Progress	43,372	23,788	8,331	58,829					58,829
	13,836,682	129,402	133,501	13,832,583	4,223,908	547,730	79,515	4,692,123	9,140,460

See accompanying notes



NIAGARA DISTRICT AIRPORT COMMISSION

Schedule 8

SCHEDULE OF CAPITAL ASSETS  
for the year ended December 31, 2018

	Cost			Accumulated Amortization				Net Book Value	
	Balance, Beginning of Year	Additions	Disposals and Write-downs	Balance, End of Year	Balance, Beginning of Year	Amortization	Disposals		Balance, End of Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General									
Land	25,437			25,437					25,437
Land improvements	7,398,911			7,398,911	2,490,124	349,441		2,839,565	4,559,346
Buildings	1,825,466		30,000	1,795,466	314,284	46,385	2,250	358,419	1,437,047
Equipment	1,429,467	58,309	1	1,487,775	283,719	54,715	1	338,433	1,149,342
Furniture and fixtures	32,302			32,302	19,125	3,230		22,355	9,947
Computer equipment	28,314			28,314	16,173	4,153		20,326	7,988
Motor vehicles	325,263	36,224	9,853	351,634	118,443	26,667	9,853	135,257	216,377
Signs	50,155			50,155	5,580	2,508		8,088	42,067
	11,115,315	94,533	39,854	11,169,994	3,247,448	487,099	12,104	3,722,443	7,447,551
Infrastructure									
Other machinery and equipment	1,343,989	193,871		1,537,860	282,143	40,169		322,312	1,215,548
Linear assets	1,085,456			1,085,456	155,957	23,196		179,153	906,303
	2,429,445	193,871		2,623,316	438,100	63,365		501,465	2,121,851
Work In Progress	193,871	43,372	193,871	43,372					43,372
	13,738,631	331,776	233,725	13,836,682	3,685,548	550,464	12,104	4,223,908	9,612,774

See accompanying notes

## 2019 FINANCIAL INFORMATION RETURN

## AGENDA ITEM 3.2

Municipality: **St Catharines C**  
 Tier: **Lower Tier**  
 Area: **Niagara R**

MSO Office: **Central Ontario**  
 Asmt Code: **2629**  
 MAH Code: **18103**

Submitting: **FIR Schedules Only**  
 Version: **2019.01001**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name . . . . .	Adam Smith
0022	Telephone . . . . .	905-688-5601 ext. 1402
0024	Fax . . . . .	905-688-0821
0028	Email (Required) . . . . .	asmith@stcatharines.ca
0030	Website address of Municipality . . . . .	www.stcatharines.ca
0091	Municipal Auditor . . . . .	Lois Ouellette
0092	Municipal Audit Firm . . . . .	KPMG
0095	Municipal Auditor's Email (Required) . . . . .	louellette@kpmg.ca
0090	Municipal Treasurer . . . . .	Kristine Douglas
0093	Municipal Treasurer's Email (Required) . . . . .	kdouglas@stcatharines.ca
0094	Date . . . . .	09/24/2020

Signature of Municipal Treasurer

Signature \_\_\_\_\_ Date \_\_\_\_\_

0070	Outstanding In-Year Critical Errors . . . . .	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen . . . . .	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40 . . . . .	OMBI Method
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support . . . . .	

Municipal Data	1	Data Source	2
	(#)		(List)
0040	Households . . . . .	59,879	MPAC
0041	Population . . . . .	133,113	Stats Can
0042	Youth Population . . . . .	18,840	Stats Can

2019 01

**FIR2019: St Catharines C****AGENDA ITEM 3.2**  
**Schedule 10**

Asmt Code: 2629

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 18103

for the year ended December 31, 2019

**STATEMENT OF OPERATIONS: REVENUE**

		Own Purposes Revenue
		1
		\$
0299	<b>Property Taxation</b>	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	107,976,166
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	2,319,356
9940	<b>Subtotal</b>	110,295,522
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	504,900
0625	<b>Ontario Cannabis Legalization Implementation Fund (OCLIF)</b> . . . . .	20,746
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	525,646
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	950,740
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	-2,143,499
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	233,655
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	220,118
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	2,524,717
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	5,138,713
0899	<b>Subtotal</b>	6,924,444
1098	<b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .	1,304,250
1099	<b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .	5,732,536
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	73,353,373
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	3,083,068
1430	Rents, concessions and franchises . . . . .	7,895,618
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
1499	<b>Subtotal</b>	10,978,686
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	847,854
1620	Penalties and interest on taxes . . . . .	1,945,466
1698	Other . . . . . AR Interest, Meridian Centre interest	54,118
1699	<b>Subtotal</b>	2,847,438
	<b>Other revenue</b>	
1805	Investment income . . . . .	2,312,235
1806	Interest earned on reserves and reserve funds . . . . .	88,565
1811	Gain/Loss on sale of land & capital assets . . . . .	37,800
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	1,335
1814	Other Deferred revenue earned Subdividers, Airport	231,161
1830	Donations . . . . .	800,509
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	887,424
1840	Sale of publications, equipment, etc. . . . .	412,051
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	4,420,304
1870	Gaming and Casino Revenues . . . . .	152,449
1890	Other . . . . .	
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	9,343,833
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1886	<b>Transient Accommodation Tax</b> . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	1,837,057

TOTAL Revenues

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2019 01

**FIR2019: St Catharines C****AGENDA ITEM 3.2**  
**Schedule 10**

Asmt Code: 2629

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 18103

for the year ended December 31, 2019

**Continuity of Accumulated Surplus/(Deficit)**

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	223,142,785
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	216,931,140
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	6,211,645
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	754,400,847
2061	Prior period adjustments . . . . .	-757,605
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	753,643,242
2063	Other comprehensive income (loss) . . . . .	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01) . . . . .	759,854,887

**Continuity of Government Business Enterprise Equity**

		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	94,908,811
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	5,702,950
6060	PLUS: . . . . . Less: Dividends . . . . .	-3,865,893
6090	Government Business Enterprise Equity, end of year . . . . .	96,745,868

**Total of line 0899 includes:****Provincial Gas Tax Funding**

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	171,124
4019	Provincial Gas Tax for Transit capital expenses . . . . .	2,353,593
4020	Provincial Gas Tax . . . . .	2,524,717

**Total of line 0899 includes:****Canada Gas Tax Funding**

		1
		\$
4025	General Government . . . . .	
	Transportation Services:	
4030	Roads - Paved . . . . .	2,805,679
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	31,112
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
	Environmental Services:	
4060	Wastewater collection/conveyance . . . . .	850,640
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	1,451,282
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	Canada Gas Tax . . . . .	5,138,713

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**AGENDA ITEM 3.2**  
**Schedule 12****GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2019

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
<b>0299 General government</b>	210,074	32,876	158	1,719,282			
<b>Protection services</b>							
0410 Fire	40,247		1,072,237	106,245			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				43,880			
0445 Building permit and inspection services				3,630			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			382,291				
0498 Other							
<b>0499 Subtotal</b>	<b>40,247</b>	<b>0</b>	<b>1,454,528</b>	<b>153,755</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved			31,520	257,014		50,000	110,088
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots			341,106	28,096			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional			3,009,908	10,044,485	-2,163,499	137,611	
0632 Transit - Disabled & special needs			111,117	88,062			
0640 Parking				2,368,947			
0650 Street lighting							
0660 Air transportation			24,750	64,025			
0698 Other							
<b>0699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>3,518,401</b>	<b>12,850,629</b>	<b>-2,163,499</b>	<b>187,611</b>	<b>110,088</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance			6,641	27,607,813			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system			4,344	43,291	20,000		
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				23,754,555			
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other			14,599	17,000			1,194,162
<b>0899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>25,584</b>	<b>51,422,659</b>	<b>20,000</b>	<b>0</b>	<b>1,194,162</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries		14,976		1,318,551			
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>14,976</b>	<b>0</b>	<b>1,318,551</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance	158,181			52,717			
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>158,181</b>	<b>0</b>	<b>0</b>	<b>52,717</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks		30,918		317,105		32,507	
1620 Recreation programs	2,618		17,513	50,870			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				212,231			
1634 Recreation facilities - All Other				1,251,593			
1640 Libraries	240,883			42,305			
1645 Museums	48,389	40,579		7,110			
1650 Cultural services	61,450	98,889	15,000	3,228,554			
1698 Other							
<b>1699 Subtotal</b>	<b>353,340</b>	<b>170,386</b>	<b>32,513</b>	<b>5,109,768</b>	<b>0</b>	<b>32,507</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning			597,877	627,679			
1820 Commercial and industrial	188,898	15,417	103,475	85,276			
1830 Residential development							
1840 Agriculture and reforestation				13,057			
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	<b>188,898</b>	<b>15,417</b>	<b>701,352</b>	<b>726,012</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>950,740</b>	<b>233,655</b>	<b>5,732,536</b>	<b>73,353,373</b>	<b>-2,143,499</b>	<b>220,118</b>	<b>1,304,250</b>

FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential . . . . .	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ) . . . . .	Y
0210	D Office Building . . . . .	Y
0215	S Shopping Centre . . . . .	Y
0220	L Large Industrial . . . . .	Y
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

		Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		1	2	3	4	5	6	7	8	9	10	11
		Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	Y										
0330	C Commercial . . . . .	N	100.0%	0	0	10.0%	10.0%	500	50	Y	Y	Y
0340	I Industrial . . . . .	N	100.0%	0	0	10.0%	10.0%	500	50	Y	Y	Y

3. Graduated Taxation (Tax Bands)

		Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		2	3	CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
		Y or N	#	\$	%	\$	%
0610	C Commercial . . . . .	N					
0611	G Parking Lot . . . . .	N					
0612	D Office Building . . . . .	N					
0613	S Shopping Centre . . . . .	N					
0620	I Industrial . . . . .	N					
0621	L Large Industrial . . . . .	N					

4. Phase-In Program in Effect (Most recent Phase-In only)

		Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
		2	3	4
		Y or N	Year	# of Yrs
0805	R Residential . . . . .	N		
0810	M Multi-Residential . . . . .	N		
0815	N New Multi-Residential . . . . .	N		
0820	C Commercial (Includes G, D, S) . . . . .	N		
0840	I Industrial (Includes L) . . . . .	N		
0850	F Farmland . . . . .	N		
0855	T Managed Forest . . . . .	N		
0860	P Pipeline . . . . .	N		

5. Rebates for Eligible Charities

		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential . . . . .	2	20190228	20190430	2	20190628	20190930
1220	M Multi-Residential . . . . .	2	20190228	20190430	2	20190628	20190930
1230	F Farmland . . . . .	2	20190228	20190430	2	20190628	20190930
1240	T Managed Forest . . . . .	2	20190228	20190430	2	20190628	20190930
1250	C Commercial . . . . .	2	20190228	20190430	2	20190628	20190930
1260	I Industrial . . . . .	2	20190228	20190430	2	20190628	20190930
1270	P Pipeline . . . . .	2	20190228	20190430	2	20190628	20190930
1298	Other <input type="text"/>						

2019 01001

FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

1. GENERAL PURPOSE LEVY INFORMATION

							Phase-In Taxable Assessment					LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
9299	TOTAL						14,869,370,267					91,996,954	97,173,741	43,314,179	232,484,874	
2001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	TOTAL
	0		St. Catharines C						0.xxxxxxx%	0.xxxxxxx%	0.xxxxxxx%	0.xxxxxxx%	12 \$	13 \$	14 \$	15 \$
	RT	0	Residential	Full Occupied	1.000000	100%	12,147,951,664	11,794,504,916	0.536100%	0.566267%	0.161000%	1.263367%	63,230,341	66,788,389	18,989,153	149,007,883
0027	RD	0	Residential	Education Only	1.000000	100%	11,997,000	11,997,000	0.000000%	0.000000%	0.161000%	0.161000%	0	0	19,315	19,315
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	697,136,240	671,819,914	1.056117%	1.115546%	0.161000%	2.332663%	7,095,204	7,494,460	1,081,630	15,671,294
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	62,266,242	58,774,801	0.536100%	0.566267%	0.161000%	1.263367%	315,092	332,822	94,627	742,541
0110	FT	0	Farmland	Full Occupied	0.250000	100%	140,178,200	127,695,843	0.134025%	0.141567%	0.040250%	0.315842%	171,144	180,775	51,398	403,317
0210	CT	0	Commercial	Full Occupied	1.734900	100%	1,116,707,806	1,067,034,427	0.930080%	0.982417%	1.030000%	2.942497%	9,924,274	10,482,728	10,990,455	31,397,457
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.734900	100%	5,803,400	5,651,376	0.930080%	0.982417%	1.030000%	2.942497%	52,562	55,520	58,209	166,291
0240	CU	0	Commercial	Excess Land	1.734900	70%	9,497,900	9,012,229	0.651056%	0.687692%	0.875500%	2.214248%	58,675	61,976	78,902	199,553
0245	CK	0	Commercial	Excess Land, Shared PIL	1.734900	70%	571,700	559,999	0.651056%	0.687692%	0.875500%	2.214248%	3,646	3,851	4,903	12,400
0270	CX	0	Commercial	Vacant Land	1.734900	70%	15,423,700	14,729,679	0.651056%	0.687692%	0.875500%	2.214248%	95,898	101,295	128,958	326,151
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	10,869,000	10,139,752	0.930080%	0.982417%	1.030000%	2.942497%	94,308	99,615	104,439	298,362
0320	DT	0	Office Building	Full Occupied	1.734900	100%	52,610,100	50,218,135	0.930080%	0.982417%	1.030000%	2.942497%	467,069	493,351	517,247	1,477,667
0330	DU	0	Office Building	Excess Land	1.734900	70%	220,900	210,823	0.651056%	0.687692%	0.875500%	2.214248%	1,373	1,450	1,846	4,669
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	718,300,410	674,007,343	0.930080%	0.982417%	1.030000%	2.942497%	6,268,807	6,621,563	6,942,276	19,832,646
0350	SU	0	Shopping Centre	Excess Land	1.734900	70%	3,542,100	3,445,271	0.651056%	0.687692%	0.875500%	2.214248%	22,431	23,693	30,163	76,287
0510	IT	0	Industrial	Full Occupied	2.630000	100%	78,888,000	76,785,357	1.409943%	1.489282%	1.290000%	4.189225%	1,082,630	1,143,551	990,531	3,216,712
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	2,122,100	1,934,969	1.409943%	1.489282%	1.290000%	4.189225%	27,282	28,817	24,961	81,060
0540	IU	0	Industrial	Excess Land	2.630000	70%	3,237,400	3,102,574	0.986960%	1.042498%	1.096500%	3.125958%	30,621	32,344	34,020	96,985
0545	IK	0	Industrial	Excess Land, Shared PIL	2.630000	70%	578,300	558,706	0.986960%	1.042498%	1.096500%	3.125958%	5,514	5,824	6,126	17,464
0570	IX	0	Industrial	Vacant Land	2.630000	70%	26,677,900	25,185,527	0.986960%	1.042498%	1.096500%	3.125958%	248,571	262,559	276,159	787,289
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	75,427,800	74,831,550	1.409943%	1.489282%	1.290000%	4.189225%	1,055,082	1,114,453	965,327	3,134,862
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	1,564,000	1,521,225	0.986960%	1.042498%	1.096500%	3.125958%	15,014	15,859	16,680	47,553
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	31,079,000	30,447,179	0.912496%	0.963843%	1.030000%	2.906339%	277,829	293,463	313,606	884,898
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	4,113,700	4,067,775	1.409943%	1.489282%	1.030000%	3.929225%	57,353	60,581	41,898	159,832
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	57,600	57,200	0.986960%	1.042498%	0.875500%	2.904958%	565	596	501	1,662
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	132,753,600	127,548,518	0.930080%	0.982417%	1.030000%	2.942497%	1,186,303	1,253,058	1,313,750	3,753,111
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	70%	2,832,100	2,806,203	0.651056%	0.687692%	0.875500%	2.214248%	18,270	19,298	24,568	62,136
2635	YT	0	Office Build., NConstr.	Full Occupied	1.734900	100%	2,895,300	2,719,018	0.930080%	0.982417%	1.030000%	2.942497%	25,289	26,712	28,006	80,007
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.734900	100%	18,438,700	17,417,134	0.930080%	0.982417%	1.030000%	2.942497%	161,993	171,109	179,396	512,498
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.734900	70%	587,000	585,824	0.651056%	0.687692%	0.875500%	2.214248%	3,814	4,029	5,129	12,972
													0	0	0	0
9201	Subtotal						15,374,328,862	14,869,370,267					91,996,954	97,173,741	43,314,179	232,484,874

FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

Schedule 22  
MUNICIPAL and SCHOOL BOARD TAXATION  
for the year ended December 31, 2019

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499 TOTAL											LT/ST Taxes		UT Taxes	Education Taxes	TOTAL		
											15,919,954				15,919,954		
RTC RTQ	Tax Band	Property	Tax Rate	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL			
		Class	Description				LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes				
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$			
4001	120	01	Urban Area		URBAN SERVICE AREA												
0010	RT	0	Residential	Full Occupied	1.000000	100%	11,498,844,310	0.075640%		0.075640%	8,697,726			8,697,726			
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	671,819,914	0.149011%		0.149011%	1,001,086			1,001,086			
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	58,774,801	0.075640%		0.075640%	44,457			44,457			
0110	FT	0	Farmland	Full Occupied	0.250000	100%	6,704,540	0.018910%		0.018910%	1,268			1,268			
0210	CT	0	Commercial	Full Occupied	1.734900	100%	1,050,933,943	0.131228%		0.131228%	1,379,120			1,379,120			
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.734900	100%	5,651,376	0.131228%		0.131228%	7,416			7,416			
0240	CU	0	Commercial	Excess Land	1.734900	70%	8,070,268	0.091859%		0.091859%	7,413			7,413			
0245	CK	0	Commercial	Excess Land, Shared PIL	1.734900	70%	559,999	0.091859%		0.091859%	514			514			
0270	CX	0	Commercial	Vacant Land	1.734900	70%	14,719,379	0.091859%		0.091859%	13,521			13,521			
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	10,139,752	0.131228%		0.131228%	13,306			13,306			
0320	DT	0	Office Building	Full Occupied	1.734900	100%	50,218,135	0.131228%		0.131228%	65,900			65,900			
0330	DU	0	Office Building	Excess Land	1.734900	70%	210,823	0.091859%		0.091859%	194			194			
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	673,958,963	0.131228%		0.131228%	884,423			884,423			
0350	SU	0	Shopping Centre	Excess Land	1.734900	70%	3,396,628	0.091859%		0.091859%	3,120			3,120			
0510	IT	0	Industrial	Full Occupied	2.630000	100%	72,393,041	0.198933%		0.198933%	144,014			144,014			
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	1,870,469	0.198933%		0.198933%	3,721			3,721			
0540	IU	0	Industrial	Excess Land	2.630000	70%	3,102,574	0.139253%		0.139253%	4,320			4,320			
0545	IK	0	Industrial	Excess Land, Shared PIL	2.630000	70%	558,706	0.139253%		0.139253%	778			778			
0570	IX	0	Industrial	Vacant Land	2.630000	70%	25,133,527	0.139253%		0.139253%	34,999			34,999			
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	74,831,550	0.198933%		0.198933%	148,865			148,865			
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	1,521,225	0.139253%		0.139253%	2,118			2,118			
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	30,447,179	0.128747%		0.128747%	39,200			39,200			
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	4,067,775	0.198933%		0.198933%	8,092			8,092			
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	57,200	0.139253%		0.139253%	80			80			
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	127,548,518	0.131228%		0.131228%	167,379			167,379			
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	70%	2,806,203	0.091859%		0.091859%	2,578			2,578			
2635	YT	0	Office Build., NConstr.	Full Occupied	1.734900	100%	2,719,018	0.131228%		0.131228%	3,568			3,568			
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.734900	100%	17,417,134	0.131228%		0.131228%	22,856			22,856			
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.734900	70%	585,824	0.091859%		0.091859%	538			538			
9401	Subtotal						14,419,062,774				12,702,570			12,702,570			



FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

Schedule 22  
MUNICIPAL and SCHOOL BOARD TAXATION  
for the year ended December 31, 2019

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499											TOTAL		LT/ST Taxes		UT Taxes	Education Taxes	TOTAL
											15,919,954						15,919,954
	RTC RTQ	Tax Band	Property	Tax Rate		Percent of	Phase-In	Tax Rates				Municipal Taxes		Education			
			Class	Description		Tax Ratio	Full Rate	Taxable Assessment	LT / ST	UT	EDUC	TOTAL	LT / ST	UT		Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$		
4001	510	01	Hospitals														
0010	RT	0	Residential	Full Occupied	1.000000	100%	11,794,504,916	0.012885%			0.012885%	1,519,722			1,519,722		
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	671,819,914	0.025383%			0.025383%	170,528			170,528		
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	58,774,801	0.012885%			0.012885%	7,573			7,573		
0110	FT	0	Farmland	Full Occupied	0.250000	100%	127,695,843	0.003221%			0.003221%	4,113			4,113		
0210	CT	0	Commercial	Full Occupied	1.734900	100%	1,067,034,427	0.022354%			0.022354%	238,525			238,525		
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.734900	100%	5,651,376	0.022354%			0.022354%	1,263			1,263		
0240	CU	0	Commercial	Excess Land	1.734900	70%	9,012,229	0.015648%			0.015648%	1,410			1,410		
0245	CK	0	Commercial	Excess Land, Shared PIL	1.734900	70%	559,999	0.015648%			0.015648%	88			88		
0270	CX	0	Commercial	Vacant Land	1.734900	70%	14,729,679	0.015648%			0.015648%	2,305			2,305		
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	10,139,752	0.022354%			0.022354%	2,267			2,267		
0320	DT	0	Office Building	Full Occupied	1.734900	100%	50,218,135	0.022354%			0.022354%	11,226			11,226		
0330	DU	0	Office Building	Excess Land	1.734900	70%	210,823	0.015648%			0.015648%	33			33		
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	674,007,343	0.022354%			0.022354%	150,668			150,668		
0350	SU	0	Shopping Centre	Excess Land	1.734900	70%	3,445,271	0.015648%			0.015648%	539			539		
0510	IT	0	Industrial	Full Occupied	2.630000	100%	76,785,357	0.033888%			0.033888%	26,021			26,021		
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	1,934,969	0.033888%			0.033888%	656			656		
0540	IU	0	Industrial	Excess Land	2.630000	70%	3,102,574	0.023721%			0.023721%	736			736		
0545	IK	0	Industrial	Excess Land, Shared PIL	2.630000	70%	558,706	0.023721%			0.023721%	133			133		
0570	IX	0	Industrial	Vacant Land	2.630000	70%	25,185,527	0.023721%			0.023721%	5,974			5,974		
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	74,831,550	0.033888%			0.033888%	25,359			25,359		
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	1,521,225	0.023721%			0.023721%	361			361		
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	30,447,179	0.021932%			0.021932%	6,678			6,678		
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	4,067,775	0.033888%			0.033888%	1,378			1,378		
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	57,200	0.023721%			0.023721%	14			14		
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	127,548,518	0.022354%			0.022354%	28,512			28,512		
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	70%	2,806,203	0.015648%			0.015648%	439			439		
2635	YT	0	Office Build., NConstr.	Full Occupied	1.734900	100%	2,719,018	0.022354%			0.022354%	608			608		
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.734900	100%	17,417,134	0.022354%			0.022354%	3,893			3,893		
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.734900	70%	585,824	0.015648%			0.015648%	92			92		
9401	Subtotal						14,857,373,267					2,211,114			2,211,114		

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FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499 TOTAL											LT/ST Taxes		UT Taxes	Education Taxes	TOTAL
											15,919,954				15,919,954

RTC RTQ	Tax Band	Property  Class	Tax Rate  Description	Tax Ratio	Percent of  Full Rate	Phase-In  Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL			
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes				
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxxx%	10 0.xxxxxxx%	11 0.xxxxxxx%	12 \$	13 \$	14 \$	15 \$			
4001	105	01	Special Budgetary Levy			INFRASTRUCTURE											
0010	RT	0	Residential	Full Occupied	1.000000	100%	11,794,504,916	0.005864%		0.005864%	691,630			691,630			
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	671,819,914	0.011551%		0.011551%	77,602			77,602			
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	58,774,801	0.005864%		0.005864%	3,447			3,447			
0110	FT	0	Farmland	Full Occupied	0.250000	100%	127,695,843	0.001466%		0.001466%	1,872			1,872			
0210	CT	0	Commercial	Full Occupied	1.734900	100%	1,067,034,427	0.010173%		0.010173%	108,549			108,549			
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.734900	100%	5,651,376	0.010173%		0.010173%	575			575			
0240	CU	0	Commercial	Excess Land	1.734900	70%	9,012,229	0.007121%		0.007121%	642			642			
0245	CK	0	Commercial	Excess Land, Shared PIL	1.734900	70%	559,999	0.007121%		0.007121%	40			40			
0270	CX	0	Commercial	Vacant Land	1.734900	70%	14,729,679	0.007121%		0.007121%	1,049			1,049			
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	10,139,752	0.010173%		0.010173%	1,032			1,032			
0320	DT	0	Office Building	Full Occupied	1.734900	100%	50,218,135	0.010173%		0.010173%	5,109			5,109			
0330	DU	0	Office Building	Excess Land	1.734900	70%	210,823	0.007121%		0.007121%	15			15			
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	674,007,343	0.010173%		0.010173%	68,567			68,567			
0350	SU	0	Shopping Centre	Excess Land	1.734900	70%	3,445,271	0.007121%		0.007121%	245			245			
0510	IT	0	Industrial	Full Occupied	2.630000	100%	76,785,357	0.015421%		0.015421%	11,841			11,841			
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	1,934,969	0.015421%		0.015421%	298			298			
0540	IU	0	Industrial	Excess Land	2.630000	70%	3,102,574	0.010795%		0.010795%	335			335			
0545	IK	0	Industrial	Excess Land, Shared PIL	2.630000	70%	558,706	0.010795%		0.010795%	60			60			
0570	IX	0	Industrial	Vacant Land	2.630000	70%	25,185,527	0.010795%		0.010795%	2,719			2,719			
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	74,831,550	0.015421%		0.015421%	11,540			11,540			
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	1,521,225	0.010795%		0.010795%	164			164			
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	30,447,179	0.009980%		0.009980%	3,039			3,039			
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	4,067,775	0.015421%		0.015421%	627			627			
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	57,200	0.010795%		0.010795%	6			6			
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	127,548,518	0.010173%		0.010173%	12,976			12,976			
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	70%	2,806,203	0.007121%		0.007121%	200			200			
2635	YT	0	Office Build., NConstr.	Full Occupied	1.734900	100%	2,719,018	0.010173%		0.010173%	277			277			
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.734900	100%	17,417,134	0.010173%		0.010173%	1,772			1,772			
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.734900	70%	585,824	0.007121%		0.007121%	42			42			
9401	Subtotal						14,857,373,267				1,006,270			1,006,270			

## FIR2019: St Catharines C

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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2019

### 3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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**FIR2019: St Catharines C**

Asmt Code: 2629  
MAH Code: 18103

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2019

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST 12 \$	UT 13 \$	14 \$	15 \$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	94,199		-94,199	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	923,542	830,546	330,922	2,085,010
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	108,934,649	98,004,287	43,550,902	250,489,838
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .	0	20,620,576		20,620,576
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .	10,530	10,788,062		10,798,592
8040	Business improvement area . . . . .	388,729			388,729
8097	Other <input type="text"/>				0
9890	Subtotal	399,259	31,408,638	0	31,807,897
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W) . . . . .	75,404	24,348		99,752
8050	Utility transmission and utility corridors (RTC = U) . . . . .	357,239	112,991		470,230
8098	Other <input type="text"/>				0
9892	Subtotal	432,643	137,339	0	569,982
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	109,766,551	129,550,264	43,550,902	282,867,717

FIR2019: St Catharines C

Asmt Code: 2629

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Schedule 24  
PAYMENTS IN-LIEU of TAXATION  
for the year ended December 31, 2019

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		81,582,672	743,700	785,551	389,384	1,918,635

KIV DTA 1	TAX Dist 2	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6	PIL CVA Assessment 7	PIL Phased-In Assessment 16	Tax Rates				Municipal PILS		Education	TOTAL 15	
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	PILS 14		
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	St. Catharines C														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	332,400	318,675	0.536100%	0.566267%	0.161000%	1.263367%	1,708	1,805	513	4,026
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	102,000	93,750	0.536100%	0.566267%	0.161000%	1.263367%	503	531	151	1,185
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	2,869,800	2,754,349	0.536100%	0.566267%		1.102367%	14,766	15,597	0	30,363
1210	CF	0	Commercial	PIL: Full Occupied	1.734900	100%	36,696,500	35,872,637	0.930080%	0.982417%	1.030000%	2.942497%	333,644	352,419	369,488	1,055,551
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.734900	100%	468,900	447,138	0.930080%	0.982417%	1.030000%	2.942497%	4,159	4,393	4,606	13,158
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.734900	100%	6,054,700	5,844,230	0.930080%	0.982417%		1.912497%	54,356	57,415	0	111,771
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.734900	70%	981,000	939,750	0.651056%	0.687692%		1.338748%	6,118	6,463	0	12,581
1370	DP	0	Office Building	PIL: Full Occupied, Taxable Tenant of Province	1.734900	100%	1,487,700	1,419,975	0.930080%	0.982417%	1.030000%	2.942497%	13,207	13,950	14,626	41,783
1328	DG	0	Office Building	PIL: 'General' Only (No Educ.)	1.734900	100%	35,134,300	33,866,943	0.930080%	0.982417%		1.912497%	314,990	332,715	0	647,705
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only	2.630000	70%	25,900	25,225	0.986960%	1.042498%		2.029458%	249	263	0	512
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			84,153,200	81,582,672					743,700	785,551	389,384	1,918,635

**Schedule 24**  
**PAYMENTS IN-LIEU of TAXATION**  
for the year ended December 31, 2019

**MAH Code: 18103**

## 9499

LT/ST PILS	UT PILS	Education PILS	TOTAL
121,765			121,765

9401

**Schedule 24**  
**PAYMENTS IN-LIEU of TAXATION**  
for the year ended December 31, 2019

**MAH Code: 18103**

## 9499

LT/ST PILS	UT PILS	Education PILS	TOTAL
121,765			121,765

9401

**Schedule 24**  
**PAYMENTS IN-LIEU of TAXATION**  
for the year ended December 31, 2019

MAH Code: 18103

## 9499

LT/ST PILS	UT PILS	Education PILS	TOTAL
121,765			121,765

9401



**Schedule 24**  
**PAYMENTS IN-LIEU of TAXATION**  
for the year ended December 31, 2019

for the year ended December 31, 2019

## 9699

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

9601

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Schedule 24  
PAYMENTS IN-LIEU of TAXATION  
for the year ended December 31, 2019

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12 \$	UT 13 \$	14 \$	15 \$
9799	4. SUPPLEMENTARY PAYMENTS-IN-LIEU Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .	-3,043	-2,483	0	-5,526
9910	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE TOTAL PILS Levied by Tax Rate	862,422	783,068	389,384	2,034,874
8005	6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .	69,067			69,067
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	Subtotal	69,067	0	0	69,067
8045	7. OTHER PAYMENTS-IN-LIEU AMOUNTS Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	676,102	552,248		1,228,350
8060	Hydro-electric Power Dams - from Province . . . . .	355,684			355,684
8098	Other <input type="text"/>				0
9892	Subtotal	1,031,786	552,248	0	1,584,034
9990	8. TOTAL PAYMENTS-IN-LIEU LEVIED TOTAL PILS Levied	1,963,275	1,335,316	389,384	3,687,975

2019.01001

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

## Schedule 26

### TAXATION and PAYMENTS IN-LIEU SUMMARY

for the year ended December 31, 2019

1. Municipal and School Board Taxation										TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)										100.000%	60.110%	0.861%	36.089%	2.940%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
0010 Residential	12,159,948,664	12,159,948,664	11,806,501,916	11,806,501,916	159,936,276	74,139,419	66,788,389	19,008,468		15,302,243	47,826	3,513,543	144,856	0	
0050 Multi-residential	759,402,482	1,435,624,635	730,594,715	1,382,260,032	17,718,528	8,714,989	7,827,282	1,176,257		1,089,867	3,669	75,977	6,744	0	
0110 Farmland	140,178,200	35,044,550	127,695,843	31,923,961	410,570	178,397	180,775	51,398		46,112	0	5,286	0	0	
0140 Managed Forests	0	0	0	0	0	0	0	0		0	0	0	0	0	
9110 Subtotal	13,059,529,346	13,630,617,849	12,664,792,474	13,220,685,908	178,065,374	83,032,805	74,796,446	20,236,123		16,438,222	51,495	3,594,806	151,600	0	
0210 Commercial	1,148,004,506	1,978,404,520	1,096,987,710	1,890,515,565	33,864,282	11,897,485	10,705,370	11,261,427		6,769,244	96,961	4,064,136	331,086	0	
0215 Commercial New Construction	135,585,700	233,753,608	130,354,721	224,691,861	4,027,331	1,416,657	1,272,356	1,338,318		804,463	11,523	482,986	39,347	0	
0310 Parking Lot	10,869,000	18,856,628	10,139,752	17,591,456	314,967	110,913	99,615	104,439		62,778	899	37,691	3,071	0	
0320 Office Building	52,831,000	91,541,530	50,428,958	87,379,472	1,564,813	550,919	494,801	519,093		312,027	4,469	187,335	15,261	0	
0325 Office Building New Construct	2,895,300	5,023,056	2,719,018	4,717,224	84,460	29,742	26,712	28,006		16,834	241	10,107	823	0	
0340 Shopping Centre	721,842,510	1,250,481,014	677,452,614	1,173,519,380	21,016,495	7,398,800	6,645,256	6,972,439		4,191,133	60,033	2,516,284	204,990	0	
0345 Shopping Centre New Construc	19,025,700	32,702,171	18,002,958	30,928,428	554,663	195,000	175,138	184,525		110,918	1,589	66,593	5,425	0	
9120 Subtotal	2,091,053,716	3,610,762,526	1,986,085,731	3,429,343,386	61,427,011	21,599,516	19,419,248	20,408,247		12,267,397	175,715	7,365,132	600,002	0	
0510 Industrial	111,503,700	269,195,281	107,567,133	260,141,429	4,436,115	1,631,223	1,473,095	1,331,797		800,543	11,467	480,632	39,155	0	
0515 Industrial New Construction	4,171,300	10,925,073	4,124,975	10,803,553	171,691	68,115	61,177	42,399		25,486	365	15,301	1,247	0	
0610 Large Industrial	76,991,800	201,254,438	76,352,775	199,607,552	3,370,822	1,258,503	1,130,312	982,007		590,284	8,455	354,397	28,871	0	
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0		0	0	0	0	0	
9130 Subtotal	192,666,800	481,374,791	188,044,883	470,552,534	7,978,628	2,957,841	2,664,584	2,356,203		1,416,314	20,287	850,330	69,272	0	
0705 Landfill	0	0	0	0	0	0	0	0		0	0	0	0	0	
0710 Pipelines	31,079,000	52,899,566	30,447,179	51,824,143	933,815	326,746	293,463	313,606		188,509	2,700	113,177	9,220	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0		0	0	0	0	0	
9160 Adj. for shared PIL properties					0	94,199	0	-94,199		-56,623	-811	-33,996	-2,769	0	
9170 Supplementary Taxes					2,085,010	923,542	830,546	330,922		270,286	1,175	55,372	4,089	0	
9180 Total Levied by Rate					250,489,838	108,934,649	98,004,287	43,550,902		30,524,104	250,561	11,944,822	831,415	0	
9190 Amts Added to Tax Bill					31,807,897	399,259	31,408,638	0							
9192 Other Taxation Amounts					569,982	432,643	137,339	0							
9199 TOTAL before Adj.	15,374,328,862	17,775,654,732	14,869,370,267	17,172,405,972	282,867,717	109,766,551	129,550,264	43,550,902		30,524,104	250,561	11,944,822	831,415	0	
2. Payments-In-Lieu of Taxation										Part 3 contains Distribution of PILS by School Boards					
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS							
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$							
1010 Residential	3,304,200	3,304,200	3,166,774	3,166,774	37,368	18,771	17,933	664							
1050 Multi-residential	0	0	0	0	0	0	0	0							
1110 Farmland	0	0	0	0	0	0	0	0							
1140 Managed Forests	0	0	0	0	0	0	0	0							
9210 Subtotal	3,304,200	3,304,200	3,166,774	3,166,774	37,368	18,771	17,933	664							
1210 Commercial	44,201,100	76,173,907	43,103,755	74,291,593	1,255,205	460,421	420,690	374,094							
1215 Commercial New Construction	0	0	0	0	0	0	0	0							
1310 Parking Lot	0	0	0	0	0	0	0	0							
1320 Office Building	36,622,000	63,535,508	35,286,918	61,219,274	747,271	385,980	346,665	14,626							
1325 Office Building New Construct	0	0	0	0	0	0	0	0							
1340 Shopping Centre	0	0	0	0	0	0	0	0							
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0							
9220 Subtotal	80,823,100	139,709,415	78,390,673	135,510,867	2,002,476	846,401	767,355	388,720							
1510 Industrial	25,900	47,682	25,225	46,439	556	293	263	0							
1515 Industrial New Construction	0	0	0	0	0	0	0	0							
1610 Large Industrial	0	0	0	0	0	0	0	0							
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0							
9230 Subtotal	25,900	47,682	25,225	46,439	556	293	263	0							
1705 Landfill	0	0	0	0	0	0	0	0							
1718 Pipelines	0	0	0	0	0	0	0	0							
1810 Other Property Classes	0	0	0	0	0	0	0	0							
9270 Supplementary PILS					-5,526	-3,043	-2,483	0							
9280 Total Levied by Rate					2,034,874	862,422	783,068	389,384							
9290 Amts Added to PILS					69,067	69,067	0	0							
9292 Other PIL Amounts					1,584,034	1,031,786	552,248	0							
9299 TOTAL before Adj.	84,153,200	143,061,297	81,582,672	138,724,080	3,687,975	1,963,275	1,335,316	389,384							

## Schedule 26

## TAXATION and PAYMENTS IN-LIEU SUMMARY

for the year ended December 31, 2019

### Source of PILS

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3 \$	4 \$	5 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5000 <b>Canada</b> . . . . .	79,670	71,555	74,574	225,799		225,799	154,244	71,555						
5099 <b>Canada Enterprises</b> . . . . .	108,384	97,344	101,126	306,854	1,076	307,930	210,360	97,570						
<b>Ontario</b>														
Municipal Tax Assist. Act				0		0								
Prev. Exempt Properties . . . . .				0	-19,721	0								
5220      Other Mun. Tax Asst. Act . . . . .	466,036	420,991	19,383	906,410		886,689	519,151	367,538						
5221      Inst. Payments - Heads and Beds . . . . .	676,102	552,248	0	1,228,350		1,228,350	676,102	552,248						
5222      Railway Rights-of-way . . . . .	0	0	0	0		0								
5223      Utility Corridors/Transmission . . . . .	0	0	0	0		0								
5224      Hydro-Electric Power Dams . . . . .	355,684	0	0	355,684		355,684	355,684							
5225      Other <input type="text"/> . . . . .				0		0								
<b>Ontario Enterprises</b>														
5440      Ontario Mortgage and Housing Corporation. . . . .				0		0								
5441      Liquor Control Board of Ont. . . . .	8,744	7,853	0	16,597	2,364	18,961	9,926	9,035						
5442      Railway Rights-of-way . . . . .	0	0	0	0		0								
5443      Utility Corridors/Transmission . . . . .	0	0	0	0		0								
5444      Ontario Lottery and Gaming Corp. . . . .				0		0								
5445      Other <input type="text"/> . . . . .				0		0								
5600 <b>Municipal Enterprises</b> . . . . .	65,426	58,762	61,608	185,796		185,796	127,034	58,762						
5900 <b>Other Muns and Enterprises</b> . . . . .	134,162	126,563	132,693	393,418		393,418	266,855	126,563						
5950 <b>Amounts Added to PIL</b> . . . . .	69,067	0	0	69,067		69,067		69,067						
9599 <b>TOTAL</b>	1,963,275	1,335,316	389,384	3,687,975	-16,281	3,671,694	2,319,356	1,352,338	0	0	0	0	0	0

# FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2019

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	16 \$	7 \$	12 \$	13 \$	11 \$
<b>General government</b>											
0240 Governance . . . . .	608,816	0	192,549	9,551	0	0	5,132	816,048	0	398,912	1,214,960
0250 Corporate Management . . . . .	3,320,449	0	561,835	699,003	21,960	0	75,195	4,678,442	-46,535	332,190	4,964,097
0260 Program Support . . . . .	7,315,503	265,879	3,103,921	1,996,265	1,571,290	70,001	1,002,591	15,325,450	-347,439	-13,639,540	1,338,471
<b>0299 Subtotal</b>	<b>11,244,768</b>	<b>265,879</b>	<b>3,858,305</b>	<b>2,704,819</b>	<b>1,593,250</b>	<b>70,001</b>	<b>1,082,918</b>	<b>20,819,940</b>	<b>-393,974</b>	<b>-12,908,438</b>	<b>7,517,528</b>
<b>Protection services</b>											
0410 Fire . . . . .	26,966,660	101,928	1,354,184	378,092	51,199	0	1,149,707	30,001,770		1,278,292	31,280,062
0420 Police . . . . .								0		0	0
0421 Court Security . . . . .								0		0	0
0422 Prisoner Transportation . . . . .								0		0	0
0430 Conservation authority . . . . .								0		0	0
0440 Protective inspection and control . . . . .	575,801	0	3,962	660,640	0	0	3,859	1,244,262		23,954	1,268,216
0445 Building permit and inspection services . . . . .	2,197,119	0	233,641	70,517	0	39,779	43,028	2,584,084	300,000	514,846	3,398,930
0450 Emergency measures . . . . .	40,738	0	10,538	0	0	0	0	51,276		915,687	966,963
0460 Provincial Offences Act (POA) . . . . .								0		0	0
0498 Other . . . . .								0		0	0
<b>0499 Subtotal</b>	<b>29,780,318</b>	<b>101,928</b>	<b>1,602,325</b>	<b>1,109,249</b>	<b>51,199</b>	<b>39,779</b>	<b>1,196,594</b>	<b>33,881,392</b>	<b>300,000</b>	<b>2,732,779</b>	<b>36,914,171</b>
<b>Transportation services</b>											
0611 Roads - Paved . . . . .	4,864,539	514,906	310,282	718,169	148,656	0	6,441,040	12,997,572	-970,352	1,171,251	13,198,471
0612 Roads - Unpaved . . . . .								0		0	0
0613 Roads - Bridges and Culverts . . . . .	0	0	0	43,755	0	0	177,213	220,968	4,000	1,988	226,956
0614 Roads - Traffic Operations & Roadside . . . . .	1,396,169	40,924	340,808	364,073	70,396	0	886,966	3,099,336	-161,098	284,198	3,222,436
0621 Winter Control - Except sidewalks, Parking Lots . . . . .	1,439,257	0	604,493	984,820	0	0	62,095	3,090,665	-163,945	231,555	3,158,275
0622 Winter Control - Sidewalks, Parking Lots Only . . . . .								0		0	0
0631 Transit - Conventional . . . . .	17,122,266	2,086	6,669,311	848,558	233,812	0	3,335,953	28,811,986		16,723	28,828,709
0632 Transit - Disabled & special needs . . . . .	1,175,362	0	474,810	2,520	0	0	1,652,692	189		189	1,652,881
0640 Parking . . . . .	590,401	533,720	554,380	882,369	63,863	0	1,105,154	3,729,887	125,141	1,500,922	5,355,950
0650 Street lighting . . . . .	0	0	1,007,798	277,768	111,731	0	488,902	1,886,199		33,298	1,919,497
0660 Air transportation . . . . .	161,393	4,530	186,061	290,137	4,762	0	301,252	948,135		10,099	958,234
0698 Other . . . . .	98	0	83,283	2	18,359	0	69,477	171,219		26,667	197,886
<b>0699 Subtotal</b>	<b>26,749,485</b>	<b>1,096,166</b>	<b>10,231,206</b>	<b>4,412,171</b>	<b>651,579</b>	<b>0</b>	<b>13,468,052</b>	<b>56,606,659</b>	<b>-1,166,254</b>	<b>3,276,890</b>	<b>58,719,295</b>
<b>Environmental services</b>											
0811 Wastewater collection/conveyance . . . . .	1,850,050	126,978	21,592,572	1,459,676	14,780	0	2,062,560	27,106,616	34,154	373,759	27,514,529
0812 Wastewater treatment & disposal . . . . .								0		0	0
0821 Urban storm sewer system . . . . .	715,504	227,270	19,518	763,850	25,186	0	1,323,730	3,075,058	-192,854	157,201	3,039,405
0822 Rural storm sewer system . . . . .								0		0	0
0831 Water treatment . . . . .								0		0	0
0832 Water distribution/transmission . . . . .	2,741,081	66,048	12,005,690	1,176,632	302,312	0	2,533,309	18,825,072	1,576,414	262,008	20,663,494
0840 Solid waste collection . . . . .								0		225	225
0850 Solid waste disposal . . . . .								0		0	0
0860 Waste diversion . . . . .								0		0	0
0898 Other . . . . .	736,013		-167,882	227,879	0	0	71,193	867,203	-99,198	189,810	957,815
<b>0899 Subtotal</b>	<b>6,042,648</b>	<b>420,296</b>	<b>33,449,898</b>	<b>3,628,037</b>	<b>342,278</b>	<b>0</b>	<b>5,990,792</b>	<b>49,873,949</b>	<b>1,318,516</b>	<b>983,003</b>	<b>52,175,468</b>
<b>Health services</b>											
1010 Public health services . . . . .								0		0	0
1020 Hospitals . . . . .	0	713,849						713,849		82	713,931
1030 Ambulance services . . . . .								0		0	0
1035 Ambulance dispatch . . . . .								0		0	0
1040 Cemeteries . . . . .	1,364,481	73,881	371,329	47,994	15,343	0	300,673	2,173,701		204,653	2,378,354
1098 Other . . . . .								0		0	0
<b>1099 Subtotal</b>	<b>1,364,481</b>	<b>787,730</b>	<b>371,329</b>	<b>47,994</b>	<b>15,343</b>	<b>0</b>	<b>300,673</b>	<b>2,887,550</b>	<b>0</b>	<b>204,735</b>	<b>3,092,285</b>
<b>Social and family services</b>											
1210 General assistance . . . . .								0		0	0
1220 Assistance to aged persons . . . . .	214,125	12,851	130,808	20,311	0	0	52,676	430,771		76,588	507,359
1230 Child care . . . . .								0		0	0
1298 Other . . . . .								0		0	0
<b>1299 Subtotal</b>	<b>214,125</b>	<b>12,851</b>	<b>130,808</b>	<b>20,311</b>	<b>0</b>	<b>0</b>	<b>52,676</b>	<b>430,771</b>	<b>0</b>	<b>76,588</b>	<b>507,359</b>

2019.01

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**Schedule 40****CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2019

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	16 \$	7 \$	12 \$	13 \$	11 \$
<b>Social Housing</b>												
1410	Public Housing . . . . .								0			0
1420	Non-Profit/Cooperative Housing . . . . .								0			0
1430	Rent Supplement Programs . . . . .								0			0
1497	Other <input type="text"/>								0			0
1498	Other <input type="text"/>								0			0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks . . . . .	5,330,165	128,466	1,778,945	520,854	97,720	0	1,364,667	9,220,817	4,000	1,030,070	10,254,887
1620	Recreation programs . . . . .	730,283	0	124,730	198,079	0	0	4,550	1,057,642	1,000	212,214	1,270,856
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	298,217	7,600	184,023	29,582	18,412	0	50,158	587,992		91,410	679,402
1634	Rec. Fac. - All Other . . . . .	4,429,317	1,538,055	5,568,899	2,661,970	142,359	0	3,568,570	17,909,170		2,172,562	20,081,732
1640	Libraries . . . . .	4,069,650	47,647	1,069,150	92,998	70,080	0	996,992	6,346,517		11,208	6,357,725
1645	Museums . . . . .	1,189,102	8,259	297,338	30,909	15,973	0	137,581	1,679,162		552,396	2,231,558
1650	Cultural services . . . . .	3,162,458	2,933	1,850,174	1,246,267	253,058	0	1,571,327	8,086,217		928,371	9,014,588
1698	Other <input type="text"/>								0			0
1699	<b>Subtotal</b>	19,209,192	1,732,960	10,873,259	4,780,659	597,602	0	7,693,845	44,887,517	5,000	4,998,231	49,890,748
<b>Planning and development</b>												
1810	Planning and zoning . . . . .	1,788,683	0	79,061	28,238	16,205	1,478,085	11,270	3,401,542	-58,288	295,720	3,638,974
1820	Commercial and Industrial . . . . .	1,272,697	4,871	840,309	50,351	34,960	16,291	70,512	2,289,991	-5,000	284,853	2,569,844
1830	Residential development . . . . .								0		0	0
1840	Agriculture and reforestation . . . . .	908,551	0	365,655	550,438	0	0	25,185	1,849,829		55,639	1,905,468
1850	Tile drainage/shoreline assistance . . . . .								0			0
1898	Other <input type="text"/>								0			0
1899	<b>Subtotal</b>	3,969,931	4,871	1,285,025	629,027	51,165	1,494,376	106,967	7,541,362	-63,288	636,212	8,114,286
1910	Other <input type="text"/>								0			0
9910	<b>TOTAL</b>	98,574,948	4,422,681	61,802,155	17,332,267	3,302,416	1,604,156	29,892,517	216,931,140	0	0	216,931,140

2019.01

**FIR2019: St Catharines C****Asmt Code: 2629****MAH Code: 18103****AGENDA ITEM 3.2****Schedule 42****ADDITIONAL INFORMATION**

for the year ended December 31, 2019

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	74,876,327
5020	Employee benefits . . . . .	23,698,621
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	98,574,948
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	98,574,948
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	70,001
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
Tourism		
5991	Specify	
5992	Specify	
5993	Specify	
<b>Total of column 11 includes:</b>		
Payments for long term commitments and liabilities financed from the consolidated		
6010	statement of operations . . . . .	713,849

2019 01

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
 for the year ended December 31, 2019
**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

ANALYSIS BY FUNCTIONAL CLASSIFICATION		COST					AMORTIZATION					
		2019 Opening Net Book Value	2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2019 Closing Cost Balance	2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	2019 Closing Net Book Value
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0299	General government . . . . .	7,761,538	15,379,290	483,214	239,615		15,622,889	7,617,752	644,358	185,392	8,076,718	7,546,171
Protection services												
0410	Fire . . . . .	13,565,229	24,863,977	1,165,175	504,327		25,524,825	11,298,748	1,139,707	432,343	12,006,112	13,518,713
0420	Police . . . . .	0	0				0	0			0	0
0421	Court Security . . . . .	0	0				0	0			0	0
0422	Prisoner Transportation . . . . .	0	0				0	0			0	0
0430	Conservation authority . . . . .	0	0				0	0			0	0
0440	Protective inspection and control . . . . .	2,731	12,088	6,233	326		17,995	9,357	1,955	326	10,986	7,009
0445	Building permit and inspection services . . . . .	210,350	320,031	9,544	16,052		313,523	109,681	43,220	16,052	136,849	176,674
0450	Emergency measures . . . . .	0	1,077				1,077	1,077			1,077	0
0460	Provincial Offences Act (POA) . . . . .	0	0				0	0			0	0
0498	Other <input type="text"/>	0	0				0	0			0	0
0499	Subtotal	13,778,310	25,197,173	1,180,952	520,705	0	25,857,420	11,418,863	1,184,882	448,721	12,155,024	13,702,396
Transportation services												
0611	Roads - Paved . . . . .	104,022,503	308,551,389	3,578,516	1,749,738		310,380,167	204,528,886	7,089,251	1,600,092	210,018,045	100,362,122
0612	Roads - Unpaved . . . . .	0	0				0	0			0	0
0613	Roads - Bridges and Culverts . . . . .	4,995,905	7,771,438				7,771,438	2,775,533	150,930		2,926,463	4,844,975
0614	Roads - Traffic Operations & Roadside . . . . .	20,584,691	36,974,880	1,045,076	214,177		37,805,779	16,390,189	677,307	143,774	16,923,722	20,882,057
0621	Winter Control - Except sidewalks, Parking Lots . . . . .	495,795	1,618,825	174,066	73,897		1,718,994	1,123,030	62,182	73,882	1,111,330	607,664
0622	Winter Control - Sidewalks, Parking Lots Only . . . . .	0	0				0	0			0	0
0631	Transit - Conventional . . . . .	31,571,558	64,135,279	579,980			64,715,259	32,563,721	3,745,965		36,309,686	28,405,573
0632	Transit - Disabled & special needs . . . . .	1,122,522	1,726,814	166,497			1,893,311	604,292	189,988		794,280	1,099,031
0640	Parking . . . . .	26,240,930	38,900,136	1,650,638	238,088		40,312,686	12,659,206	1,127,189	220,767	13,565,628	26,747,058
0650	Street lighting . . . . .	12,134,052	18,551,514	1,083,128	223,282		19,411,360	6,417,462	488,902	111,551	6,794,813	12,616,547
0660	Air transportation . . . . .	5,263,169	7,586,320	58,088	68,844		7,575,564	2,323,151	301,252	43,733	2,580,670	4,994,894
0698	Other <input type="text"/>	184,394	312,415				312,415	128,021	7,192		135,213	177,202
0699	Subtotal	206,615,519	486,129,010	8,335,989	2,568,026	0	491,896,973	279,513,491	13,840,158	2,193,799	291,159,850	200,737,123
Environmental services												
0811	Wastewater collection/conveyance . . . . .	82,444,012	131,196,038	2,648,283	189,451		133,654,870	48,752,026	2,061,770	185,387	50,628,409	83,026,461
0812	Wastewater treatment & disposal . . . . .	0	0				0	0			0	0
0821	Urban storm sewer system . . . . .	62,724,601	93,591,862	1,161,268	129,610		94,623,520	30,867,261	1,323,833	104,406	32,086,688	62,536,832
0822	Rural storm sewer system . . . . .	0	0				0	0			0	0
0831	Water treatment . . . . .	0	0				0	0			0	0
0832	Water distribution/transmission . . . . .	112,605,861	145,334,044	5,724,230	867,668		150,190,606	32,728,183	2,530,709	565,355	34,693,537	115,497,069
0840	Solid waste collection . . . . .	0	0				0	0			0	0
0850	Solid waste disposal . . . . .	0	0				0	0			0	0
0860	Waste diversion . . . . .	0	0				0	0			0	0
0898	Other <input type="text"/>	1,219,612	2,343,168	106,569	46,994		2,402,743	1,123,556	71,522	46,985	1,148,093	1,254,650
0899	Subtotal	258,994,086	372,465,112	9,640,350	1,233,723	0	380,871,739	113,471,026	5,987,834	902,133	118,556,727	262,315,012
Health services												
1010	Public health services . . . . .	0	0				0	0			0	0
1020	Hospitals . . . . .	0	0				0	0			0	0
1030	Ambulance services . . . . .	0	0				0	0			0	0
1035	Ambulance dispatch . . . . .	0	0				0	0			0	0
1040	Cemeteries . . . . .	5,055,721	7,298,397	1,810,733	44,175		9,064,955	2,242,676	299,994	44,175	2,498,495	6,566,460
1098	Other <input type="text"/>	0	0				0	0			0	0
1099	Subtotal	5,055,721	7,298,397	1,810,733	44,175	0	9,064,955	2,242,676	299,994	44,175	2,498,495	6,566,460
Social and family services												
1210	General assistance . . . . .	0	0				0	0			0	0
1220	Assistance to aged persons . . . . .	1,736,952	2,737,927		38,364		2,699,563	1,000,975	50,850	29,412	1,022,413	1,677,150
1230	Child care . . . . .	0	0				0	0			0	0
1298	Other <input type="text"/>	0	0				0	0			0	0
1299	Subtotal	1,736,952	2,737,927	0	38,364	0	2,699,563	1,000,975	50,850	29,412	1,022,413	1,677,150



2019 01

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
 for the year ended December 31, 2019
**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST					AMORTIZATION				2019 Closing Net Book Value
2019 Opening Net Book Value		2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2019 Closing Cost Balance	2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	
1		2	3	4	5	6	7	8	9	10	11
\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410	Public Housing . . . . .	0	0			0	0			0	0
1420	Non-Profit/Cooperative Housing . . . . .	0	0			0	0			0	0
1430	Rent Supplement Programs . . . . .	0	0			0	0			0	0
1497	Other . . . . .	0	0			0	0			0	0
1498	Other . . . . .	0	0			0	0			0	0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610	Parks . . . . .	31,758,644	56,133,735	2,598,630	181,927	58,550,438	24,375,091	1,457,761	151,278	25,681,574	32,868,864
1620	Recreation programs . . . . .	8,063	21,556	5,621	8,167	19,010	13,493	4,519	8,167	9,845	9,165
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	2,584,570	3,116,074	118,563	51,087	3,183,550	531,504	48,554	35,839	544,219	2,639,331
1634	Rec. Fac. - All Other . . . . .	116,208,785	147,862,972	1,353,182	329,946	148,886,208	31,654,187	3,618,405	212,593	35,059,999	113,826,209
1640	Libraries . . . . .	8,199,427	14,422,793	731,619	748,652	14,405,760	6,223,366	996,992	748,652	6,471,706	7,934,054
1645	Museums . . . . .	4,309,283	7,224,003	4,969	15,588	7,213,384	2,914,720	140,070	15,588	3,039,202	4,174,182
1650	Cultural services . . . . .	62,848,367	70,356,455	93,164	39,203	70,410,416	7,508,088	1,538,687	26,353	9,020,422	61,389,994
1698	Other . . . . .	0	0			0	0			0	0
1699	<b>Subtotal</b>	225,917,139	299,137,588	4,905,748	1,374,570	302,668,766	73,220,449	7,804,988	1,198,470	79,826,967	222,841,799
<b>Planning and development</b>											
1810	Planning and zoning . . . . .	34,367	97,632	9,087	14,619	92,100	63,265	11,367	14,619	60,013	32,087
1820	Commercial and Industrial . . . . .	883,530	1,722,196	118,872	16,529	1,824,539	838,666	68,086	11,700	895,052	929,487
1830	Residential development . . . . .	0	0			0	0			0	0
1840	Agriculture and reforestation . . . . .	0	2,516			2,516	2,516			2,516	0
1850	Tile drainage/shoreline assistance . . . . .	0	0			0	0			0	0
1898	Other . . . . .	0	0			0	0			0	0
1899	<b>Subtotal</b>	917,897	1,822,344	127,959	31,148	1,919,155	904,447	79,453	26,319	957,581	961,574
1910	Other . . . . .	0	0			0	0			0	0
9910	<b>Total Tangible Capital Assets</b>	720,777,162	1,210,166,841	26,484,945	6,050,326	1,230,601,460	489,389,679	29,892,517	5,028,421	514,253,775	716,347,685

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**Schedule 51  
SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2019

**SEGMENTED BY ASSET CLASS**

		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	42,604,509	42,595,769
2010	Land Improvements . . . . .	40,348,488	40,253,979
2020	Buildings . . . . .	188,722,076	187,813,887
2030	Machinery & Equipment . . . . .	25,808,412	23,816,225
2040	Vehicles . . . . .	21,624,607	19,751,433
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	319,108,092	314,231,293
		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	2,280,388	2,280,388
2210	Land Improvements . . . . .	6,044,248	5,834,831
2220	Buildings . . . . .	25,339,449	24,443,466
2230	Machinery & Equipment . . . . .	14,910,810	15,324,053
2240	Vehicles . . . . .	3,291,204	4,300,690
2250	Linear Assets . . . . .	349,802,971	349,932,964
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	401,669,070	402,116,392
9920	<b>Total Tangible Capital Assets</b>	720,777,162	716,347,685
2405	<b>Construction-in-progress</b>	29,217,259	32,128,036
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	749,994,421	748,475,721

2019 01

**FIR2019: St Catharines C****AGENDA ITEM 3.2**  
**Schedule 51**

Asmt Code: 2629

**SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION IN PROGRESS**

MAH Code: 18103

for the year ended December 31, 2019

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST			
		2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government.</b>	92,903	195,639	190,636	97,906
	<b>Protection services</b>				
0410	Fire	300,840	67,120	112,735	255,225
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	72,411	173,952		246,363
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	<b>373,251</b>	<b>241,072</b>	<b>112,735</b>	<b>501,588</b>
	<b>Transportation services</b>				
0611	Roads - Paved	8,184,797	9,872,040	4,622,622	13,434,215
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	459,053	52,654	333,108	178,599
0632	Transit - Disabled & special needs	0			0
0640	Parking	1,409,371	698,566	1,620,982	486,955
0650	Street lighting	0			0
0660	Air transportation	23,855	13,083	4,582	32,356
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	<b>10,077,076</b>	<b>10,636,343</b>	<b>6,581,294</b>	<b>14,132,125</b>
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	2,757,935	2,113,359	1,831,720	3,039,574
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	2,131,342	1,003,690	839,540	2,295,492
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	6,163,552	5,233,220	5,342,376	6,054,396
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other pollution	3,249,520	888,074		4,137,594
<b>0899</b>	<b>Subtotal</b>	<b>14,302,349</b>	<b>9,238,343</b>	<b>8,013,636</b>	<b>15,527,056</b>
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	1,878,736	198,370	1,809,487	267,619
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	<b>1,878,736</b>	<b>198,370</b>	<b>1,809,487</b>	<b>267,619</b>
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	29,017		596	28,421
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	<b>29,017</b>	<b>0</b>	<b>596</b>	<b>28,421</b>
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>				
1610	Parks	937,746	233,596	931,133	240,209
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	756,561	1,875,717	2,057,423	574,855
1640	Libraries	0			0
1645	Museums	95,284	12,470		107,754
1650	Cultural services	674,336	247,616	271,449	650,503
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	<b>2,463,927</b>	<b>2,369,399</b>	<b>3,260,005</b>	<b>1,573,321</b>
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>29,217,259</b>	<b>22,879,166</b>	<b>19,968,389</b>	<b>32,128,036</b>

## FIR2019: St Catharines C

## Schedule 53

Asmt Code: 2629

MAH Code: 18103

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2019

## CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1 \$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	6,211,645
1020	Acquisition of tangible capital assets . . . . .	-25,597,521
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	29,892,517
1031	Contributed (Donated) tangible capital assets . . . . .	-887,424
1032	Change in construction-in-progress . . . . .	-2,910,777
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-37,800
1050	Proceeds on sale of tangible capital assets . . . . .	1,059,705
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	<b>Subtotal</b>	1,518,700
1210	Change in supplies inventories . . . . .	-719,277
1220	Change in prepaid expenses . . . . .	-114,090
1230	Other <input type="text"/>	
1299	<b>Subtotal</b>	-833,367
1410	(Increase)/decrease in net financial assets/net debt . . . . .	6,896,978
1420	Net financial assets (net debt), beginning of year . . . . .	1,037,575
1421	Other comprehensive income (loss) . . . . .	
9910	Net financial assets (net debt), end of year . . . . .	7,934,553

## SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1 \$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	16,043,576
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	16,043,576
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	6,026,007
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	<b>Subtotal</b>	6,026,007
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	220,118
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	-2,143,499
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	1,304,250
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	5,138,713
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	2,353,593
0502	<b>Subtotal</b>	6,873,175
0499	<b>Subtotal</b>	12,899,182
0610	Contributed (Donated) tangible capital assets . . . . .	887,424
9920	<b>Total Capital Financing</b>	29,830,182
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	434,460

2019 01

**FIR2019: St Catharines C****AGENDA ITEM 3.2**  
**Schedule 54**

Asmt Code: 2629

**CONSOLIDATED STATEMENT OF CASH FLOW DIRECT METHOD**

MAH Code: 18103

for the year ended December 31, 2019

**\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.****CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2019 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/> . . . . .	
0299	<b>Subtotal</b>	0
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/> . . . . .	
0499	<b>Subtotal</b>	0
2099	<b>Cash provided by operating transactions</b>	0
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Cash applied to capital transactions</b>	0
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<b>Cash provided by / (applied to) investing transactions</b>	0
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Cash applied to financing transactions</b>	0
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	0
9920	Cash and cash equivalents, end of year . . . . .	0

		2019 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
9940	<b>Cash and cash equivalents, end of year</b>	0
<b>Cash:</b>		
1501	Unrestricted . . . . .	
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year</b>	0

2019.01

AGENDA ITEM 3.2

**FIR2019: St Catharines C****Schedule 54**

Asmt Code: 2629

**CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

MAH Code: 18103

for the year ended December 31, 2019

**\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.****CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

		2019 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	6,211,645
2020	Non-cash items including amortization . . . . .	25,658,182
2021	Contributed (Donated) tangible capital assets . . . . .	-887,424
2022	Change in non-cash assets and liabilities . . . . .	14,147,182
2030	Prepaid expenses . . . . .	-114,090
2040	Change in deferred revenue . . . . .	7,735,474
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>52,750,969</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	556,026
0620	Cash used to acquire tangible capital assets . . . . .	-25,597,521
0630	Change in construction-in-progress . . . . .	-2,910,777
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>-27,952,272</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	3,865,893
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>3,865,893</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	16,143,576
1020	Principal long term debt repayment . . . . .	-13,478,000
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	<b>2,665,576</b>
1210	Increase in cash and cash equivalents . . . . .	31,330,166
1220	Cash and cash equivalents, beginning of year . . . . .	68,701,588
9920	Cash and cash equivalents, end of year . . . . .	100,031,754

		2019 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	63,305,183
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	36,726,571
1404	Other <input type="text"/>	
9940	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>100,031,754</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	96,041,551
1502	Restricted . . . . .	3,990,203
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>100,031,754</b>

## FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

## CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2019

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year . . . . .	17,954,915	12,747,323	48,272,471
0310	Allocation of Surplus . . . . .		4,044,970	22,296,847
0315	Allocation of Surplus : for operating. . . . .		4,044,970	22,296,847
0320	Allocation of Surplus : for capital. . . . .			
Development Charges Act				
0610	Non-discounted services . . . . .			
0620	Discounted services . . . . .			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05). . . . .	0		
0699	Subtotal Development Charges Act	0		
0810	Lot levies . . . . .			
0820	Subdivider contributions . . . . .	111,097		
0830	Recreational land (the Planning Act) . . . . .	661,847		
0841	Investment Income . . . . .	270,072	348,914	
0860	Gasoline Tax - Province . . . . .	2,653,733		
0861	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .	1,461,664		
0862	Gasoline Tax - Federal . . . . .	8,301,310		
0864	Building Canada Fund (BCF) . . . . .			
0870	Inter - Reserve Fund / Reserves Transfer . . . . .			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	13,459,723	4,393,884	22,296,847
Less: Utilization of reserve funds and reserves (transfers)				
1012	For acquisition of tangible capital asset . . . . .		105,368	5,920,639
1015	For current operations . . . . .	3,206	4,236,015	18,041,076
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08). . . . .	0		
1026	Development Charges earned to operations (SLC 61 0299 07). . . . .	0		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition . . . . .			
1035	Recreational land (the Planning Act) earned to operations . . . . .	1,335		
1042	Deferred revenue earned (Provincial Gas Tax) for Transit (Operations) . . . . .	171,124		
1045	Deferred revenue earned (Provincial Gas Tax) for Transit (Capital) . . . . .	2,353,593		
1047	Deferred revenue earned (Canada Gas Tax) . . . . .	5,138,713		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0		
1070	Inter - Reserve Fund / Reserves Transfer . . . . .			
0910	Less: Utilization (deferred revenue recognized). . . . .	7,667,971	4,341,383	23,961,715
2099	Balance, end of year . . . . .	23,746,667	12,799,824	46,607,603

## FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

## CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2019

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds . . . . .			
5020 Contingencies . . . . .			
Asset Replacement funds for: Sewer & Water			
5030 Sewer . . . . .			
5040 Water . . . . .			
5050 Replacement of equipment . . . . .			6,427,188
5060 Sick leave . . . . .			2,987,932
5070 Insurance . . . . .			567,419
5080 Workplace Safety and Insurance Board (WSIB) . . . . .			
5090 Post-employment benefits . . . . .			
5091 Tax rate stabilization . . . . .			5,276,414
5630 Lot levies . . . . .			
5660 Parking revenues . . . . .		1,252,992	
5670 Debenture repayment . . . . .			
5680 Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>			
5205 General government . . . . .		9,122,956	1,926,545
5210 Protection services . . . . .			243,408
Transportation services:			
5215 Roadways . . . . .			1,294,868
5216 Winter Control . . . . .			500,000
5220 Transit . . . . .		604,437	
5221 Parking . . . . .			1,175,506
5222 Street lighting . . . . .			548,000
5223 Air transportation . . . . .			57,918
Environmental services:			
5225 Wastewater system . . . . .			4,413,192
5230 Storm water system . . . . .			
5235 Waterworks system . . . . .			6,711,253
5240 Solid waste collection . . . . .			
5245 Solid waste disposal . . . . .			
5246 Waste diversion . . . . .			
5250 Health services . . . . .		386,193	234,751
5255 Social and family services . . . . .			382
5260 Social housing . . . . .			
Recreation and cultural services:			
5265 Parks . . . . .		5,658	239,216
5266 Recreation programs . . . . .			4,236
5271 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			104,185
5274 Recreation facilities - All Other . . . . .			1,653,169
5275 Libraries . . . . .		1,418,893	3,846,565
5276 Museums . . . . .			357,733
5277 Cultural services . . . . .			605,706
5280 Planning and development . . . . .			6,022,083
5290 Other <input type="text" value="Pollution Control, Infrastructure"/> . . . . .		8,695	1,409,934
<b>Obligatory Deferred Revenue:</b>			
5610 Development Charges Act - Non-discounted services . . . . .	3,990,203		
5620 Development Charges Act - Discounted services . . . . .			
5640 Subdivider contributions . . . . .	1,903,262		
5650 Recreational land (the Planning Act) . . . . .	2,512,341		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .	2,487,537		
5690 Gasoline Tax - Province . . . . .	2,209,642		
5691 Gasoline Tax - Federal . . . . .	10,643,682		
5692 Canada Transit Funding (Bill C-48) . . . . .			
5693 Building Canada Fund (BCF) . . . . .			
5695 Other <input type="text"/>			
5696 Other <input type="text"/>			
5697 Other <input type="text"/>			
5698 Other <input type="text"/>			
5699 Other <input type="text"/>			
<b>9930 TOTAL</b>	<b>23,746,667</b>	<b>12,799,824</b>	<b>46,607,603</b>



2019.01

FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2019

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government . . . . .	0				0					0	0
0210	Fire Protection . . . . .	0				0					0	0
0215	Police Protection . . . . .	0				0					0	0
0220	Roads and Structures . . . . .	2,327,100		54,437		54,437			-35,872		-35,872	2,417,409
0225	Transit . . . . .	0				0					0	0
0230	Wastewater . . . . .	0				0					0	0
0235	Stormwater . . . . .	0				0					0	0
0240	Water . . . . .	0				0					0	0
0245	Emergency Medical Services . . . . .	0				0					0	0
0250	Homes for the Aged . . . . .	0				0					0	0
0255	Daycare . . . . .	0				0					0	0
0260	Housing . . . . .	0				0					0	0
0265	Parkland Development . . . . .	1,289,295		32,399		32,399			-251,100		-251,100	1,572,794
0270	GO Transit . . . . .	0				0					0	0
0275	Library . . . . .	0				0					0	0
0280	Recreation . . . . .	0				0					0	0
0285	Development Studies . . . . .	0				0					0	0
0286	Parking . . . . .	0				0					0	0
0287	Animal Control . . . . .	0				0					0	0
0288	Municipal Cemeteries . . . . .	0				0					0	0
0290	Other . . . . .	0				0					0	0
0295	Other . . . . .	0				0					0	0
0296	Other . . . . .	0				0					0	0
0297	Other . . . . .	0				0					0	0
0299	TOTAL	3,616,395	0	86,836	0	86,836	0	0	-286,972	0	-286,972	3,990,203

**FIR2019: St Catharines C**

MAH Code: 18103

## for the year ended December 31, 2019

11

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11

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2019 01001

FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

Schedule 62  
DEVELOPMENT CHARGES RATES SPECIAL AREAS  
for the year ended December 31, 2019

2019 01

**FIR2019: St Catharines C****Schedule 70**

Asmt Code: 2629

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 18103

for the year ended December 31, 2019

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	100,031,754
<b>Accounts receivable</b>		
0410	Canada . . . . .	2,267,609
0420	Ontario . . . . .	2,420,419
0430	Upper-tier . . . . .	2,011,553
0440	Other municipalities . . . . .	7,170
0450	School boards . . . . .	105,697
0490	Other receivables . . . . .	14,873,847
0499	<b>Subtotal</b>	21,686,295
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	5,647,256
0620	Previous year's levies . . . . .	8,021,849
0630	Prior year's levies . . . . .	-4,496,857
0640	Penalties and interest . . . . .	1,222,175
0690	LESS: Allowance for uncollectables . . . . .	230,508
0699	<b>Subtotal</b>	10,163,915
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	
0828	Other <input type="text" value="Hydro"/> . . . . .	88,991,868
0829	<b>Subtotal</b>	88,991,868
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01) . . . . .	0
0862	School Boards (SLC 74 0620 01) . . . . .	0
0863	Retirement Funds (SLC 74 0899 01) . . . . .	0
0864	Sinking Funds (SLC 74 1099 01) . . . . .	0
0865	Individuals . . . . .	1,026,385
0868	Other <input type="text"/> . . . . .	0
0845	<b>Subtotal</b>	1,026,385
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	117,197
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	7,754,000
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other <input type="text"/> . . . . .	
0898	<b>Subtotal</b>	7,871,197
9930	<b>TOTAL Financial Assets</b>	229,771,414
8010	* Market value of Investments included in Line 0829 . . . . .	88,991,868

2019 01

**FIR2019: St Catharines C****Schedule 70****AGENDA ITEM 3.2**

Asmt Code: 2629

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 18103

for the year ended December 31, 2019

<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes . . . . .	
Tangible Capital Assets:		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	326,525
2220	Ontario . . . . .	9,703
2230	Upper-tier . . . . .	6,555,950
2240	Other municipalities . . . . .	
2250	School boards . . . . .	32,146
2260	Interest on debt . . . . .	1,428,176
2270	Trade accounts payable . . . . .	8,922,839
2290	Other . . . . .	21,414,625
2299	<b>Subtotal</b>	38,689,964
2301	Estimated Tax Liabilities (PS3510) . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	23,746,667
2490	Other . . . . .	7,564,361
2499	<b>Subtotal</b>	31,311,028
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	118,350,506
2620	Debt payable to others . . . . .	
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other Hospital Obligation . . . . .	12,781,868
2650	Other . . . . .	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
2699	<b>Subtotal</b>	131,132,374
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	2,705,468
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	
2820	Accrued vacation pay . . . . .	
2830	Accrued pensions payable . . . . .	17,998,027
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	
2898	Other . . . . .	
2899	<b>Subtotal post employment benefits</b>	17,998,027
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
9940	<b>TOTAL Liabilities</b>	221,836,861
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	7,934,553
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	748,475,721
6250	Inventories of Supplies . . . . .	1,555,702
6260	Prepaid Expenses . . . . .	1,888,911
6299	<b>Total Non-Financial Assets</b>	751,920,334
9970	<b>Total Accumulated Surplus/(Deficit)</b>	759,854,887
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	750,874,038
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	59,407,427
6430	General Surplus/ (Deficit) . . . . .	1,454,090
6431	Unexpended capital financing . . . . .	
Local boards		
5030	Transit operations . . . . .	259,034
5035	Water operations . . . . .	4,804,089
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	
5076	Other Airport . . . . .	407,960
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
5098	<b>Total Local Boards</b>	5,471,083
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	96,745,868
6601	Unfunded Employee Benefits . . . . .	-17,998,027
6602	Unfunded Landfill closure costs . . . . .	-2,705,468
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other Long Term Debt . . . . .	-120,612,256
6620	Other Hospital Obligation . . . . .	-12,781,868
6630	Other . . . . .	
6640	Other . . . . .	
6699	<b>Total Other</b>	-154,097,619
9971	<b>Total Accumulated Surplus/(Deficit)</b>	759,854,887

# FIR2019: St Catharines C

Asmt Code: 2629

MAH Code: 18103

Single/Lower Tier ONLY **Schedule 72**

## CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2019

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	14,634,116
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	282,867,717
0225	PLUS: Current Year Penalties and Interest . . . . .	869,357
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	283,485,533
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	4,721,742
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	10,163,915

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	255,850,048
0620	Previous year's tax . . . . .	27,635,485
0630	Penalties and interest . . . . .	
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	283,485,533



2019 01

AGENDA ITEM 3.2

**FIR2019: St Catharines C****Schedule 74****Asmt Code: 2629****LONG TERM LIABILITIES AND COMMITMENTS****MAH Code: 18103****for the year ended December 31, 2019****1. Debt burden of the municipality**

			1
			\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		
0210	To Ontario and agencies		
0220	To Canada and agencies		
0230	To Others		
0297	Other Hospital Commitment		12,781,868
0298	Other		
0299	<b>Subtotal</b>		<b>12,781,868</b>
0499	PLUS: All debt assumed by the municipality from others		118,350,506
	LESS: All debt assumed by others		
0610	Ontario		
0620	School boards		
0630	Other Municipalities		
0640	Government Business Enterprises		
0697	Other		
0698	Other		
0699	<b>Subtotal</b>		<b>0</b>
	LESS: Debt retirement funds		
0810	Sewer		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899	<b>Subtotal</b>		<b>0</b>
	LESS: Own sinking funds (Actual balances)		
1010	General municipal		
1020	Enterprises and others		
1096	Other		
1097	Other		
1098	Other		
1099	<b>Subtotal</b>		<b>0</b>
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>		<b>131,132,374</b>

**2. Debt burden of the municipality: Analysed by debt instrument**

1210	Sinking fund debentures	7,706,142
1220	Installment (serial) debentures	110,644,364
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other Hospital Commitment	12,781,868
1298	Other	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>131,132,374</b>

**3. Debt burden of the municipality: Analysed by function**

1405	General government	4,254,486
1410	Protection services	5,127,591
	Transportation services:	
1415	Roadways	30,431,822
1416	Winter Control	
1420	Transit	561,950
1421	Parking	10,997,762
1422	Street Lighting	
1423	Air Transportation	528,432
	Environmental services:	
1425	Wastewater system	5,323,855
1430	Storm water system	7,962,634
1435	Waterworks system	1,853,248
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	15,458,603
1455	Social and family services	513,349
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	4,935,444
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	219,797
1474	Recreation facilities - All Other	42,067,719
1475	Libraries	
1476	Museums	86,591
1477	Cultural services	645,140
1480	Planning and development	163,951
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>131,132,374</b>



**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**AGENDA ITEM 3.2****Schedule 74****LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2019

**4. Debt payable in foreign currencies (net of sinking fund holdings)**

			1
			\$
1610	US Dollars:	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620		Par value in 'U.S. Dollars' . . . . .	
	<b>Other currency:</b>		
1630		Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1640		Par value in <input type="text"/> . . . . .	
1650		Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1660		Par value in <input type="text"/> . . . . .	

**5. Interest earned on sinking funds and on debt retirement funds during the year**

1810	Own funds . . . . .	<input type="text"/>
------	---------------------	----------------------

**6. Details of sinking fund balance**

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
2199	<b>Subtotal</b>	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

**7. Long term commitments at year end**

2410	Hospital support . . . . .	12,781,868
2420	University support . . . . .	<input type="text"/>
2430	Leases and other agreements . . . . .	<input type="text"/>
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/> . . . . .	<input type="text"/>
2497	Other <input type="text"/> . . . . .	<input type="text"/>
2498	Other <input type="text"/> . . . . .	<input type="text"/>
2499	<b>TOTAL</b>	12,781,868

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4	1	2	3
Y or N	Y or N	\$	Years
		0	

2610	Pending or threatened litigation . . . . .	
2620	Retroactive wage settlements . . . . .	
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .	
2640	Outstanding loans guaranteed . . . . .	
2698	Other <input type="text"/>	
<b>2699</b>		<b>TOTAL</b>

Principal	Interest	Total
1	2	3
\$	\$	\$
13,478,000	4,422,681	
13,478,000	4,422,681	

	Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates . . . . .	
3014	Other . . . . .	
3015	Tile Drainage/Shoreline Assistance . . . . .	
3020	Recovered from reserve funds . . . . .	
	Recovered from unconsolidated entities:	
3030	Electricity . . . . .	
3040	Gas . . . . .	
3050	Telephone . . . . .	
3097	Other <input type="text"/>	
3098	Other <input type="text"/>	
3099		<b>TOTAL</b>

**Line 3099 includes:**

3110	Lump sum (balloon) repayments of long term debt . . . . .
3120	Provincial Grant funding for repayment of long term debt . . . . .

### Analysis of Lease Purchase Agreements (Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .
------	--

Principal	Interest
1	2
\$	\$

3410	Repayment of Provincial Special Assistance . . . . .
3420	Other long term debt refinanced . . . . .

# FIR2019: St Catharines C

Asmt Code: 2629

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## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

### 12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2020 . . . . .	14,275,594	3,848,988	180,799	485,333				
3220	Year 2021 . . . . .	14,120,716	3,448,550	180,799	485,333				
3230	Year 2022 . . . . .	14,526,987	3,031,338	180,799	485,333				
3240	Year 2023 . . . . .	13,026,135	2,583,798	180,799	485,333				
3250	Year 2024 . . . . .	12,171,897	2,049,202	180,799	485,333				
3260	Years 2025 to 2029 . . . . .	35,700,859	6,082,065	903,996	2,426,667				
3270	Years 2030 onwards . . . . .	19,604,044	5,679,731	1,988,790	5,096,000				
3280	Int. to be earned on sink. funds .			3,909,361					
3299	<b>TOTAL</b>	123,426,232	26,723,672	7,706,142	9,949,332	0	0	0	0

### 13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

GOVERNMENT BUSINESS ENTERPRISES					
STATEMENT OF FINANCIAL POSITION					
Assets					
0210	Current				0
0220	Capital				0
0297	Other				0
0298	Other				0
0299	Total Assets	0	0	0	0
Liabilities					
0410	Current				0
0420	Long-term				0
0497	Other				0
0498	Other				0
0499	Total Liabilities	0	0	0	0
9910	Net Equity	0	0	0	0
0610	Municipality's Share				0
STATEMENT OF OPERATIONS					
0810	Revenues				0
0820	Expenses				0
9920	Net Income (Loss)	0	0	0	0
1010	Municipality's Share				0
1020	Dividends paid				0

# FIR2019: St Catharines C

Asmt Code: 2629

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## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2019

#### Community Improvement Plans (Section 28 of the Planning Act)

##### Grants

2010	Environment Site Assessment/Remediation . . . . .
2020	Development/Redevelopment of Land/Buildings . . . . .

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #
10,784,547	18
7,374,587	79

##### Loans

2210	Loans issued in current year (2019) . . . . .
2220	Outstanding Loans as of 2019 . . . . .


##### Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation . . . . .
2420	Deferral . . . . .

371,049	

##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2019

2610	Year: 2020 . . . . .
2620	Year: 2021 . . . . .
2630	Year: 2022 . . . . .
2640	Year: 2023 . . . . .
2650	Year: 2024 . . . . .
2660	Years beyond 2024 . . . . .

647,611
809,997
1,137,405
1,260,659
1,363,868
9,299,577

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**AGENDA ITEM 3.2****Schedule 80****STATISTICAL INFORMATION**

for the year ended December 31, 2019

**1. Municipal workforce profile****Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	104.00	6.00	2.00
0210 Fire . . . . .	165.00	0.00	0.00
0211 Uniform . . . . .	165.00		
0212 Civilian . . . . .			
0215 Police . . . . .	0.00	0.00	0.00
0216 Uniform . . . . .			
0217 Civilian . . . . .			
0260 Court Security . . . . .	0.00	0.00	0.00
0261 Uniform . . . . .			
0262 Civilian . . . . .			
0263 Prisoner Transportation . . . . .	0.00	0.00	0.00
0264 Uniform . . . . .			
0265 Civilian . . . . .			
0220 Transit . . . . .	185.00	6.00	
0225 Public Works . . . . .	243.00	111.00	3.00
0227 Ambulance . . . . .	0.00	0.00	0.00
0228 Uniform . . . . .			
0229 Civilian . . . . .			
0230 Health Services . . . . .	11.00	2.00	
0235 Homes for the Aged . . . . .			
0240 Other Social Services . . . . .			
0245 Parks and Recreation . . . . .	46.00	174.00	1.00
0250 Libraries . . . . .	39.00	61.00	
0255 Planning . . . . .	45.00		1.00
0290 Other . . . . .			
<b>0298 Subtotal</b>	<b>838.00</b>	<b>360.00</b>	<b>7.00</b>
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			

**Employees of Joint Local Boards**

0305 Administration . . . . .			
0310 Fire . . . . .	0.00	0.00	0.00
0311 Uniform . . . . .			
0312 Civilian . . . . .			
0315 Police . . . . .	0.00	0.00	0.00
0316 Uniform . . . . .			
0317 Civilian . . . . .			
0360 Court Security . . . . .	0.00	0.00	0.00
0361 Uniform . . . . .			
0362 Civilian . . . . .			
0363 Prisoner Transportation . . . . .	0.00	0.00	0.00
0364 Uniform . . . . .			
0365 Civilian . . . . .			
0320 Transit . . . . .			
0325 Public Works . . . . .			
0327 Ambulance . . . . .	0.00	0.00	0.00
0328 Uniform . . . . .			
0329 Civilian . . . . .			
0330 Health Services . . . . .			
0335 Homes for the Aged . . . . .			
0340 Other Social Services . . . . .			
0345 Parks and Recreation . . . . .			
0350 Libraries . . . . .			
0355 Planning . . . . .			
0390 Other . . . . .	5.00	1.00	
<b>0398 Subtotal</b>	<b>5.00</b>	<b>1.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>843.00</b>	<b>361.00</b>	<b>7.00</b>

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**AGENDA ITEM 3.2****Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2019**2. Selected investments of own sinking funds as at Dec. 31**

0610 Own sinking funds . . . . .

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

**3. Municipal procurement this year**1010 Total construction contracts awarded . . . . .  
1020 Construction contracts awarded at \$100,000 or greater . . . . .

Number of Contracts	Value of Contracts
1	2
#	\$
22	19,431,080
18	19,126,262

**4. Building permit information**1210 Residential properties . . . . .  
1220 Multi-Residential properties . . . . .  
1230 All other property classes . . . . .  
1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
467	57,025,728
34	59,518,645
701	59,986,204
1,202	176,530,577

**5. Insured value of physical assets**1410 Buildings . . . . .  
1420 Machinery and equipment . . . . .  
1430 Vehicles . . . . .  
1497 Other Everything . . . . .  
1498 Other . . . . .  
1499 **Subtotal**

1
\$
534,075,858
534,075,858

**6. Total Dollar Losses due to Structural Fires**

1510 Losses due to structural fires, averaged over 3 yrs (2017 - 2019) . . . . .

1
\$
19,425,905

# FIR2019: St Catharines C

Asmt Code: 2629

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2019

#### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					



# **FIR2019: St Catharines C**

**Asmt Code: 2629**

**MAH Code: 18103**

## **Schedule 80**

### **STATISTICAL INFORMATION**

for the year ended December 31, 2019

#### **8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality**

##### **(I) PROPORTIONALLY CONSOLIDATED joint local boards**

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	Niagara Airport Commission	Airport Commission	0604	55%	0	0
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
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0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

# **FIR2019: St Catharines C**

**Asmt Code: 2629**

**MAH Code: 18103**

## **Schedule 80 STATISTICAL INFORMATION**

for the year ended December 31, 2019

**(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality**

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			TACBOC Construction Value Standard

1
\$
176,530,577

Median Number of Working Days
1
#

1	1
---	---

1

2

3

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
389	314	703
30	93	123
50	94	144
2	1	3
471	502	973

## 10. Planning and Development

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
41	43	0
28	28	0
90	90	0
188	188	0
347	349	0

Hectares
1
#
2,725

1
#
1,150

782
-----

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			PCR from Pavement 2018

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2019

1730	Roads : Total UnPaved Lane Km . . . . .	4
1740	Winter Control : Total Lane Km maintained in winter . . . . .	1,305
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area. . . . .	5,079,132
1755	Transit : Population of Service Area. . . . .	151,914
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	10,699

		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
1765	Rating Of Bridges And Culverts		
1765	Bridges . . . . .	42	70
1766	Culverts . . . . .	14	49
1767	<b>Subtotal</b>	56	119

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated? . . . . .		Y
1769	Indicate the rating system used and the year the rating was conducted. . . . .		2018

**12. Environmental Services**

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	24
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .	570
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .	0.000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .	0.000
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	473
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .	159
1845	Water Treatment : Total Megalitres of Drinking Water Treated. . . . .	0.000
1850	Water Main Breaks : Number of water main breaks in a year. . . . .	80
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	605
1860	Solid Waste Collection : Total tonnes collected from all property classes. . . . .	0
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes. . . . .	0
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .	0

**13. Recreation Services**

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties). . . . .	90
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .	48,276
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .	517,533

**14. Other Revenue (Used for the calculation of Operating Cost)**

		1
		\$
2310	Fire Services: Other revenue. . . . .	
2320	Paved Roads : Other revenue. . . . .	
2330	Solid Waste Disposal : Other revenue. . . . .	
2340	Waste Diversion : Other Revenue. . . . .	
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	1,127,727,715

2019 01

**FIR2019: St Catharines C**

Asmt Code: 2629

MAH Code: 18103

**Schedule 81****ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2019

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2021****Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.****DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	13,478,000
0220	Interest (SLC 74 3099 02) . . . . .	4,422,681
0299	<b>Subtotal</b>	<b>17,900,681</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>17,900,681</b>

		1
		\$
<b>Excluded Debt Charges</b>		
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>17,900,681</b>

		1
		\$
1610	Total Revenues (SLC 10 9910 01) . . . . .	223,142,785
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	-667,113
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	453,773
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	2,524,717
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	5,138,713
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	7,036,786
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	37,800
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	1,335
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	231,161
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	887,424
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	1,837,057
2255	<b>Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01) . . . . .</b>	<b>0</b>
2299	<b>Subtotal</b>	<b>17,481,653</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	
2610	<b>Net Revenues</b>	<b>205,661,132</b>
2620	<b>25% of Net Revenues</b>	<b>51,415,283</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>33,514,602</b>

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

2019 01

**FIR2019: St Catharines C****Schedule 83****Asmt Code: 2629****NOTES****MAH Code: 18103****for the year ended December 31, 2019****NOTES**0010 **Schedule 10 :**0020 **Schedule 12 :**0030 **Schedule 40 :**0040 **Schedule 51 :**0050 **Schedule 53 :**0060 **Schedule 54 :**0070 **Schedule 60 :**0080 **Schedule 70 :**0090 **Schedule 74 :**0110 **Schedule - Other :**

# The Corporation of the City of St. Catharines

Audit Findings Report  
for the year ended  
December 31, 2019

*KPMG LLP*

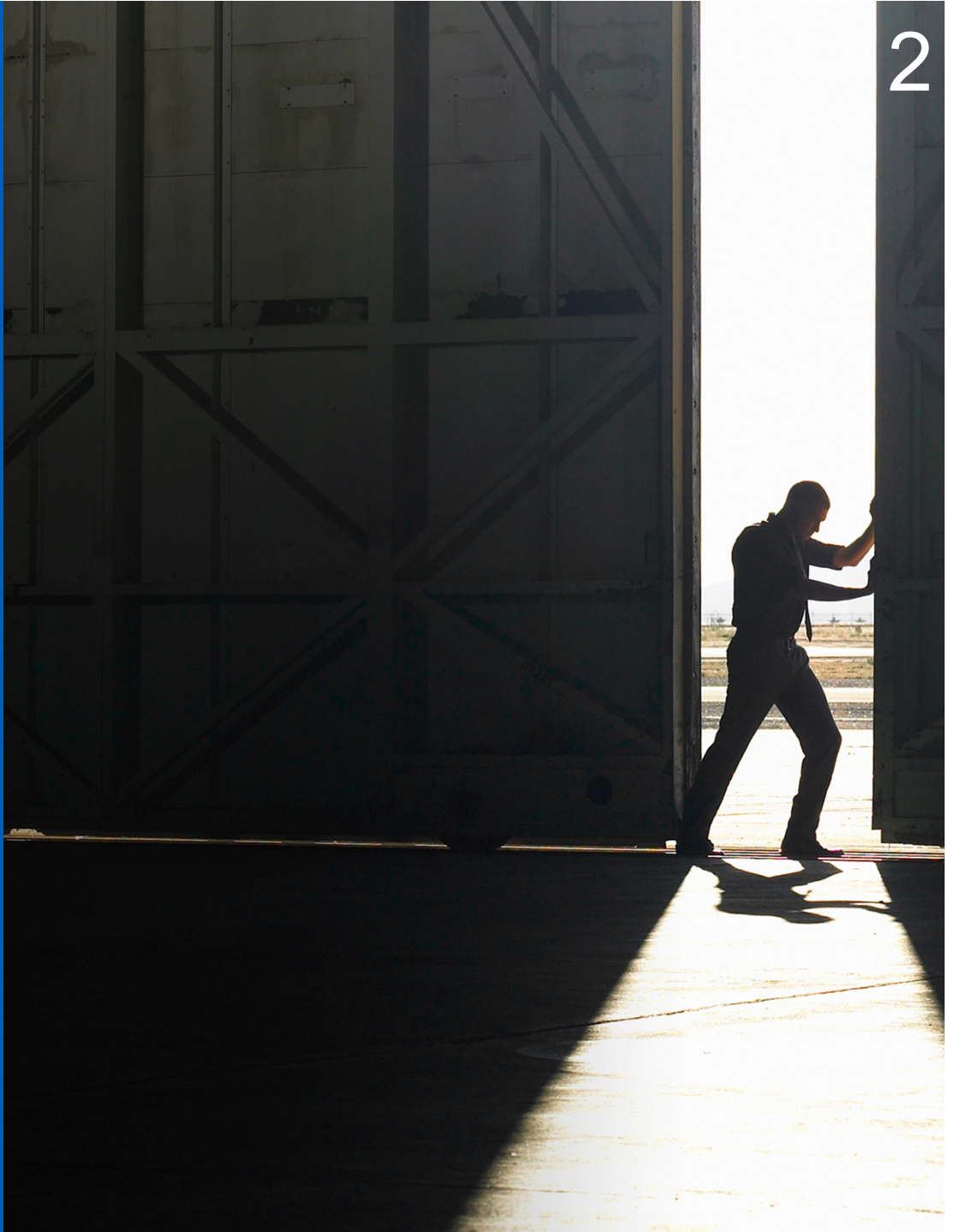
Licensed Public Accountants

August 24, 2020

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



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# Executive summary

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

The purpose of this Audit Findings Report is to assist you, as a member of Council, in your review of the results of our audit of the consolidated financial statements of The Corporation of the City of St. Catharines (the “City”) as at and for year ended December 31, 2019.

### Finalizing the Audit

As of the date of this report, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Receipt of updated legal letter responses
- Receipt of signed management representation letter
- Completing our discussions with Council
- Obtaining evidence of Council's approval of the financial statements

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

### Independence

In accordance with professional standards, we have confirmed our independence. We are independent with respect to the City and its related entities within the relevant rules and have extensive quality control and conflict checking processes in place.

### Impact of COVID 19

The COVID-19 pandemic has had a tremendous impact across many sectors. As a result of the pandemic, our audit approach and plan was adjusted to incorporate additional elements, testing and discussions with management, as well as the way in which we conduct our audit. Our findings are summarized on pages 4 - 5.

### Significant accounting policies and practices

The City has adopted a new standard, PS3430, Restructuring Transactions, effective January 1, 2019. There are no transitional impacts or adjustments to report.

### Control deficiencies and other observations

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. We have identified other matters to bring to your attention, summarized on pages 12 - 13.

### Audit differences

Our summary of adjustments has been provided on page 11. The adjustments, both corrected and uncorrected do not have an impact on our auditors' report.

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

# Audit risks and results

## Relevant factors affecting our risk assessment

Complexity



Estimate



We highlight our significant findings in respect of significant financial reporting risks as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

1	Significant Risk	Fraud Risks
Significant financial reporting risk		Why is it significant?
Fraud risk from revenue recognition		Required risks to be addressed in every audit under Canadian Auditing Standards
Fraud risk from management override of controls		As permitted under Canadian Auditing Standards, we have rebutted the fraud risk from revenue recognition

Our response and significant findings	
Fraud risk from revenue recognition	
<ul style="list-style-type: none"><li>– We performed substantive procedures over revenue recognition related to government grants as well as over the recognition of prior year deferrals.</li><li>– We did not identify any significant audit findings as a result of our testing. We have identified an observation with respect to the funding and close-out of capital projects. Further details are provided on page 12 - 13.</li></ul>	
Fraud risk from management override of controls	
<ul style="list-style-type: none"><li>– We performed procedures consistent with professional standards including testing of journal entries, performing a retrospective review of estimates, evaluating the business rationale of any significant transactions and carrying out audit procedures with an element of unpredictability.</li><li>– We did not identify any issues or concerns regarding management override of controls.</li></ul>	

# Audit Response to COVID-19 Pandemic

## COVID-19 IMPACT ON AREAS OF AUDIT FOCUS

Subsequent Events	Our audit approach
<b>Subsequent Events</b>	<p>Subsequent to the City's year-end the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial market and social distancing impact. As such, enhanced subsequent events procedures are warranted.</p> <p>There are two types of subsequent events, with the accounting treatment dependent on the categorization as follows:</p> <ul style="list-style-type: none"> <li>— Events that provide evidence of conditions that existed at the financial statement date. For these conditions, the financial statements should be adjusted for measurable impact to the assets, liabilities, revenues and expenditures. Because the Pandemic was declared by the World Health Organization subsequent to December 31, 2019, the impact of COVID-19 is not required to be included in the operating results and balances of the City at December 31, 2019 since the pandemic is not indicative of a condition that existed at December 31, 2019.</li> <li>— Events that are indicative of conditions that rose subsequent to the financial statement date. For these conditions, disclosures, at a minimum, should include a description of the event and an estimate of the financial impact, when practicable or a statement that an estimate cannot be made.</li> </ul> <p>Audit response:</p> <ul style="list-style-type: none"> <li>— Management worked with the audit team to customize language for subsequent event note disclosure in the financial statements.</li> <li>— An assessment of the existence of any permanent impairment in investments, or other financial implications, was undertaken.</li> <li>— Financial implications and actions undertaken by the entity are to be disclosed in the notes, such as:               <ul style="list-style-type: none"> <li>— Experienced temporary declines in the fair value of investments and investment income</li> <li>— Implementing free parking measures in the Downtown core</li> <li>— Closure of facilities to the date of the auditors' report based on public health recommendations to slow the transmission</li> <li>— Mandatory working from home requirements for those able to do so</li> </ul> </li> <li>— As a result of the review of the pandemic on the City's financial statements and discussion with management, no adjustments were made to amounts in the City's December 31, 2019 year-end financial statements. The City has appropriately disclosed the related impacts of the pandemic and considerations necessary for a user to understand the pandemic's impact to date.</li> </ul>

# Audit Response to COVID-19 Pandemic (continued)

## OVERALL IMPACT OF COVID-19

The COVID-19 crisis has had, and continues to have, a significant impact on the auditing and financial reporting close processes of the City. We have described in the table below, the audit response with respect to the impact of COVID-19. In light of the unprecedented events related to the COVID-19 pandemic, we have separately identified incremental analysis undertaken by management and procedures performed by the audit team. For additional resources and insights to assist you in your role as Those Charged with Governance can be found further in this document.

Observations	Audit Considerations	Audit Response
<b>Timing regarding the year-end audit</b>	<ul style="list-style-type: none"> <li>The ability for the financial statement audit to be undertaken in this COVID-19 environment was highly fluid and dependent on management's ability to physically or digitally access underlying documents in a safe and healthy manner, including access to IT systems, and human resource/payroll records.</li> </ul>	<ul style="list-style-type: none"> <li>Management was able to obtain and provide support for all audit samples selected during the course of our remote audit fieldwork.</li> <li>Our audit was completed entirely through remote arrangements through the support of our team and management as well as use of our KCCC technology (see page 10).</li> </ul>
<b>Financial Reporting</b>	<ul style="list-style-type: none"> <li>The City has required, out of necessity, to amend certain processes as a result of remote work arrangements. This will present an increased audit risk associated with transactions processed during the period of interruption or transition to a new control environment.</li> <li>The impact of COVID-19 occurred after the end of the current fiscal year and while impacts are not currently known with any certainty, management will be required to continue to monitor these impacts.</li> <li>Subsequent event disclosures have been included in the financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>Our teams are in regular communication and will continue to monitor events.</li> <li>The audit team worked through a questionnaire to evaluate the impact of the COVID-19 on the City and the December 31, 2019 financial statements.</li> </ul>
<b>COVID-19 Government Assistance</b>	<ul style="list-style-type: none"> <li>The federal government recently released information on the COVID-19 Resilience funding stream worth up to \$3.3 billion, where projects will be eligible for a significantly larger federal cost share, up to 80%.</li> <li>Additional funds through the Province have recently been communicated to help support key service areas, including transit.</li> </ul>	<ul style="list-style-type: none"> <li>We will continuously monitor COVID-19 funding announcements and regulations issued by the federal and Ontario governments relating to Municipalities.</li> <li>It is important that the City continue to actively pursue all available funding sources, while tracking appropriate COVID related costs where funding is available to minimize potential shortfalls in revenue for 2020.</li> </ul>

# Materiality

Materiality is used to identify risks of material misstatements, develop an appropriate audit response to such risks, and evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors. To respond to aggregation risk, we design our procedures to detect misstatements at a lower level of materiality.

Materiality determination	Comments	Group amount
Materiality	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements.  The corresponding amount for the prior year's audit was \$5,075,000.	\$5,200,000
Benchmark	Based on prior year total revenues. This benchmark is consistent with the prior year.	\$233,168,000
% of Benchmark	The corresponding percentage for the prior year's audit was 2%	2.2%
Performance Materiality	Used 65% of materiality, and used primarily to determine the nature, timing and extent of audit procedures. The corresponding amount for the prior year's audit was \$3,295,000	\$3,380,000
Audit Misstatement Posting Threshold ("AMPT")	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the previous year's audit was \$253,000	\$260,000

We report to Council:

Component	Materiality
The Corporation of the City of St. Catharines	\$5,100,000
St. Catharines Hydro Inc.	\$2,000,000
St. Catharines Transit Commission	\$1,200,000
St. Catharines Public Library	\$200,000



Corrected audit misstatements



Uncorrected audit misstatements

# Audit risks and results - estimates

Under Public Sector Accounting standards, management is required to disclose information in the consolidated financial statements about the assumptions it makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to carrying amounts of assets and liabilities within the next financial year. Generally, these are considered to be “critical accounting estimates.” We have not determined the estimates to be critical estimates by definition however these estimates require judgement on the part of management including assumptions. We have summarized our assessment of the subjective areas. We believe management’s process for identifying estimates with significant risk is considered adequate.

Asset / liability	Carrying Amount (\$'000s)
Post-employment benefits	\$17,941 (2018 - \$15,961)
Landfill post-closure liability	\$2,705 (2018 - \$3,023)

KPMG comment

**Employee Future Benefit Liability**

- The City provides certain employee benefits which will require funding in future periods. These benefits include extended health and dental benefits for early retirees as well as sick leave benefits.
- Management used an external expert (actuary) to estimate these liabilities. We obtained a copy of the most recent actuarial valuation which was obtained for the December 31, 2019 year-end and determined that the work of management’s expert was reasonable. We obtained sensitivity analysis for changes in the discount rate and determined the difference to be immaterial.
- We discussed the treatment and accounting with the actuary and ensured the recognition of actuarial gains and losses and amortization of unamortized gains and losses was appropriately recorded and reflected in the financial statements.
- We tested the underlying data submitted to the actuary to ensure the completeness and accuracy of the inputs into the actuary’s calculation.
- We reviewed assumptions used in the projection for appropriateness and ensured disclosures were appropriate.

From our recommendation for the 2018 year-end audit, management obtained the appropriate valuation to support the accounting for post-employment benefits and which ultimately assisted management in minimizing the time required at audit to ensure the completeness and accuracy of financial reporting.

# Audit risks and results - estimates (continued)

## Landfill liabilities

- We reviewed management's listing of identified landfill sites and the analysis against applicable criteria to determine if a liability should be recorded.
- We have concluded that management's approach to identifying, evaluating and determining any potential liability in accordance with the standard is appropriate.
- However, there is currently no formal process of identifying contaminated sites in addition to landfill sites from newly acquired land or changes that may occur during the year. Given the implementation of Asset Retirement Obligations coming in 2023, it is important for the City to begin to formalize a process at least annually to ensure updates on contamination and remediation is comprehensive. See pages 12 - 13 for further information.



# Audit areas of focus

Significant financial reporting risk	Why is it significant?
Government grants including related deferrals Operating expenditures, including payroll	Risk of material misstatement related to the completeness, existence and accuracy of amounts recorded in the financial statements.
<b>Our response and significant findings</b> <ul style="list-style-type: none"> <li>– We completed substantive procedures over testing of Government grants and related deferrals as well as any related operating expenditures.</li> <li>– We completed appropriate cut-off procedures at year-end to ensure completeness of transactions recorded in the financial statements.</li> <li>– We have no significant findings to report.</li> </ul>	
Significant financial reporting risk	Why is it significant?
<ul style="list-style-type: none"> <li>- Tangible capital assets</li> </ul>	<p>Risk of material misstatement related to the completeness and accuracy of amounts recorded in the financial statements</p> <p>Risk of material misstatement related to the classification of tangible capital assets.</p>
<b>Our response and significant findings</b> <ul style="list-style-type: none"> <li>– We completed substantive procedures over tangible capital assets including testing of significant additions and disposals as well as testing of amortization expense.</li> <li>– We have no significant findings to report.</li> </ul>	

# Technology in the audit

KPMG as a firm continues to invest heavily in technology to support our engagement teams and our clients. We have utilized technology to enhance the quality and effectiveness of the audit. This investment reaped huge benefits in the pandemic and the need for a remote audit.



## Areas of the audit where Technology and D&A routines were used

Tool	Our results and insights
Journal Entry Analysis	<p>Utilized KPMG application software (IDEA) to evaluate the completeness of the journal entry population through a roll-forward of all accounts</p> <p>Utilized computer-assisted audit techniques (CAATs) to analyze journal entries and apply certain criteria to identify potential high-risk journal entries for further testing such as entries that adjust the cash accounts while impacting a revenue or expense account or entries that move costs between funded programs</p> <p>There are no significant findings to report as a result of our routines.</p>
KPMG Clara Client Collaboration ("KCCC")	<p>We utilized KCCC which permits a full remote/virtual audit to support and ensure the secure transmission of financial information</p>



# Uncorrected differences and Corrected Adjustments

Differences and adjustments include disclosure differences and adjustments.

Professional standards require that we request of management and Council that all identified differences be corrected. We have already made this request of management.

## Uncorrected differences

We did not identify any adjustments that remain uncorrected as at December 31, 2019.

## Corrected adjustments

The following summarizes our corrected adjustments identified and communicated to management and corrected in the 2019 consolidated financial statements.

As at and year ended December 31, 2019 (in 000's)	Income effect	Financial position		
Description of differences greater than \$260,000 individually	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
Consistent with 2018 statements - To correct the entry to record the obligation to the Niagara Health System	-	-	12,782	(12,782)
<b>Total differences</b>	-	-	<b>12,782</b>	<b>(12,782)</b>

# Control deficiencies and other observations

In accordance with professional standards, we are required to communicate to Council significant deficiencies in internal control over financial reporting (ICFR) that we identified during our audit. We have not identified any deficiencies which we have determined to be significant in our view.

The purpose of our audit is to express an opinion on the financial statements. Our audit included consideration of ICFR 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 ICFR. The matters being reported are limited to those deficiencies that we have identified during our audit and that we have concluded are of sufficient importance to merit being reported to Council.



Item	Observation
Vailtech accounting software	<ul style="list-style-type: none"><li>- The City's accounting software creates certain limitations which impede management's ability to efficiently carry out their tasks. While Vailtech is used amongst municipalities as a software, the limitations and property tax focus create challenges for overall financial reporting. For example, annually, the City is required to create 600 – 800 new general ledger accounts due to the inability to adjust project accounts within funds. This creates a cumbersome, and difficult, ledger to analyze, interpret and track.</li><li>- We would recommend management review the solutions available to identify specific needs going forward. We would be happy to assist, where we can, with this process.</li></ul>
Project close-out	<ul style="list-style-type: none"><li>- In 2019, management completed a clean-up of various project accounts. These could be operating or capital projects which were initiated at one point in time but may never have materialized or should have been closed in prior years. This is complicated by the observation made above on the accounting software.</li><li>- As a result of this exercise, management identified approximately \$750,000 of revenues recognized in the projects in past years which should not have been recognized for financial statement purposes due to differences between budget reporting and financial statement reporting.</li><li>- This continues to be a common theme amongst many municipalities ensuring that the timely close-out of projects occur and that funding sources align for both budget reporting and financial statement reporting.</li><li>- We recommend management implement a formal process, at least annually, to review the listing of open projects and determine whether it is appropriate to allocate funding to the project and therefore recognize revenue based on the project's status.</li></ul>

Item	Observation
<b>Journal entry ("JE") process</b>	<ul style="list-style-type: none"><li>– Consistent with the 2018 audit, we have noted that staff members who are on the list of eligible JE approvers are able to post, and review their own entries. This is a self-review threat, as entries could be posted without a secondary review and approval.</li><li>– Furthermore, Vailtech does not show the username of the staff member who created a journal entry. While staff use the reference feidl to identify the initials of the journal creator, this field could be left blank or contain the initials of another user in an effort to commit management override of controls. The City's current process is to keep an electronic copy of all journals saved in a common file, and a printed copy as well to identify the username of the originator. If neither of these are properly retained, the assistance of IT is required to pull the information from the database.</li><li>– There is a threat that someone could post entries pretending to be someone else by inputting their initials instead of their own. If they are attempting to post a fraudulent transaction then they have the potential to post under someone else's initials and hide the originator's identity. The process is also inefficient especially in instances where copies of entries are not readily available.</li><li>– We recommend that that the City review their policies and practices regarding journal entry review and approval. It is important that individuals at an appropriate level are assigned the responsibility of reviewing journal entries, and that all journal entries are being reviewed by someone other than the initiator before being posted into the system.</li></ul>
<b>City and Transit – financial reporting</b>	<ul style="list-style-type: none"><li>– In both 2018 and again in 2019, there were difficulties reporting and reconciling the St. Catharines Transit Commission ("Transit:") financial information on consolidation in the City's financial statements.</li><li>– This is caused by a number of items, including Vailtech limitations, accounting and processes followed with respect to transactions between the entities and how funds flow from other levels of government through the City and ultimately to Transit.</li><li>– While the City's consolidated financial statements accurately reflect the transactions that occurred during the year, a number of hours are spent by staff and KPMG in effort to reconcile and consolidate Transit into the City's financial statements.</li><li>– We strongly recommend this process be reviewed to be able to derive an efficient process that is effective for all parties involved and minimizes the amount of year-end effort required to consolidate Transit. We are happy to assist management with this through the use of KPMG's Lean in Audit™ process analysis methodology.</li></ul>

# COVID-19 Response and Resources

The rapid advancement of COVID-19 has left many institutions assessing cash flow requirements, resource capacity, staffing levels, and business continuity plans while adapting to new ways of work and managing customer and ratepayers expectations. This is no doubt an unprecedented and challenging time. We are here to help. Should you require any further information do not hesitate to reach out.

Please visit [KPMG's COVID-19 Insights](#) for up-to-date information.

Thought Leadership	Overview	Links
<b>COVID-19 Podcasts</b>	KPMG is releasing a series of podcasts aimed at discussing relevant and important topics as COVID-19 continues to evolve on matters ranging from tax (HST), cash flow strategy and insurance considerations.	<a href="#">Please reach out to us and we would be happy to share the podcasts with you as they become available</a>
<b>Returning to the workplace</b>	A return to the workplace will require thoughtful and careful consideration as well as a detailed plan and approach that is customized to you. Safely opening up and managing workplaces at this crucial juncture requires a people-centric rollout strategy focusing on a COVID-19 <b>task force, governance and risk; workplace preparation and management; and employee/worker and visitors' health and safety.</b> Notably, employees – and the public at large – need to feel confident that employers are properly following government guidelines and best practice to successfully re-open and transition life back to a sense of normalcy.	<a href="#">Link to report</a>
<b>Business Continuity Guide</b>	For many businesses, a continuity plan to minimize disruption is just simply not available or adequate. KPMG has compiled a series of business continuity insights to help businesses across all sectors stay on course.	<a href="#">Link to report</a>
<b>Legal considerations</b>	For everything employee, HR, contracts and credit discussions, KPMG's in-house legal counsel have summarized key information to consider in your decision making.	<a href="#">Link to report</a>
<b>The Board's perspective</b>	COVID-19 response and assessment does not stop at management. Council must be involved in assessing risks, impacts, and future operations. Council must understand current implications while balancing long-term strategic goals and become more adaptive than ever.	<a href="#">Link to report</a>

# Current developments and audit trends

## Public Sector Accounting Standards

The following are upcoming changes that will be effective in future periods. We have provided an overview of what these standards are and what they mean to your financial reporting so that you may evaluate any impact to your future financial statements.

Standard	Summary and implications
Asset Retirement Obligations (“ARO”)	<ul style="list-style-type: none"><li>– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2022 <i>(for the City’s 2023 year-end)</i>.</li><li>– The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs would be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area.</li><li>– The ARO standard would require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). The amount of the initial liability would be added to the historical cost of the asset and amortized over its useful life.</li><li>– As a result of the new standard, the public sector entity would have to:<ul style="list-style-type: none"><li>• consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;</li><li>• carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements;</li><li>• begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.</li></ul></li></ul>
Revenue	<ul style="list-style-type: none"><li>– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2023 <i>(for the City’s 2024 year-end)</i>.</li><li>– The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.</li><li>– The standard notes that in the case of revenues arising from an exchange, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.</li></ul>

	<ul style="list-style-type: none"> <li>– The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.</li> </ul>
Employee Future Benefit Obligations	<ul style="list-style-type: none"> <li>– PSAB has initiated a review of sections PS3250 <i>Retirement Benefits</i> and PS3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i>. Given the complexity of issues involved and potential implications of any changes that may arise from this review, the project will be undertaken in phases. Phase I will address specific issues related to measurement of employment benefits. Phase II will address accounting for plans with risk sharing features, multi-employer defined benefit plans and sick leave benefits.</li> <li>– Three Invitations to Comment were issued and have closed. The first Invitation to Comment sought guidance on whether the deferral provisions in existing public sector standards remain appropriate and justified and the appropriateness of accounting for various components of changes in the value of the accrued benefit obligation and plan assets. The second Invitation to Comment sought guidance on the present value measurement of accrued benefit obligations. A third Invitation to Comment sought guidance on non-traditional pension plans.</li> <li>– The ultimate objective of this project is to issue a new employment benefits section to replace existing guidance.</li> </ul>
Public Private Partnerships (“P3”)	<ul style="list-style-type: none"> <li>– A taskforce was established in 2016 as a result of increasing use of public private partnerships for the delivery of services and provision of assets.</li> <li>– A Statement of Principles (“SOP”) was issued in August 2017 which proposes new requirements for recognizing, measuring and classifying infrastructure procured through a public private partnership.</li> <li>– The SOP proposes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.</li> <li>– The SOP proposes the public sector entity recognize a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.</li> <li>– The infrastructure would be valued at cost, with a liability of the same amount if one exists. Cost would be measured by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.</li> </ul>
International Strategy	<ul style="list-style-type: none"> <li>– PSAB is in the process of reviewing its current approach towards International Public Sector Accounting Standards. This project may result in changes to the role PSAB plays in setting standards in Canada.</li> <li>– Two consultation papers were released for comment in May 2018 and March 2019 both of which have closed. The consultation paper described the decision-making criteria PSAB expects to consider in evaluating the international strategy that best serves the public sector. It also introduced four proposed international strategies that PSAB considers to be viable. A final decision was expected at the March 2020 meeting. As of the date of this report, nothing has been released from PSAB.</li> </ul>



# Appendices

## Content

Appendix 1: Required communications

Appendix 2: Audit Quality and Risk Management



# Appendix 1: Required Communications

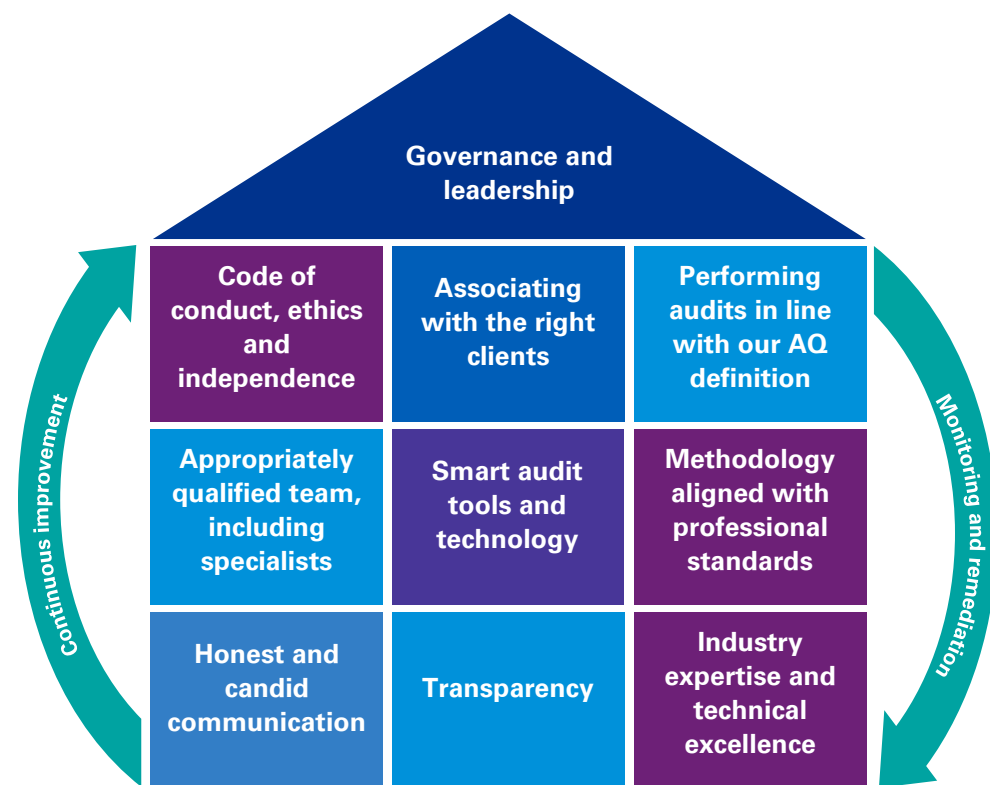
In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:

<b>Auditor s report</b>	<b>Management representation letter</b>
The conclusion of our audit is set out in our draft auditors’ report attached to the draft consolidated financial statements.	In accordance with professional standards, a copy of the management representation letter is provided to management who will provide you with a copy for your records.
<b>Audit quality</b>	
<p>Audit Quality (AQ) is at the core of everything we do at KPMG. Appendix 2 provides more information on AQ.</p> <p>The following links are external audit quality reports for referral by the audit committee:</p> <ul style="list-style-type: none"><li>• <a href="#"><u>CPAB Audit Quality Insights Report: 2019 Annual Inspections Results</u></a></li><li>• <a href="#"><u>CPAB Audit Quality Insights Report: 2019 Fall Inspection Results</u></a></li></ul>	

# Appendix 2: Audit Quality and Risk Management

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarizes the key elements of our quality control system.



Audit Quality Framework

## What do we mean by audit quality?

Audit Quality (AQ) is at the core of everything we do at KPMG.

We believe that it is not just about reaching the right opinion, but how we reach that opinion.

We define 'audit quality' as being the outcome when audits are:

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

Our AQ Framework summarises how we deliver AQ. Visit our [Audit Quality Resources page](#) for more information including access to our [Audit Quality and Transparency report](#).

