



## TOWN OF AMHERSTBURG SPECIAL COUNCIL MEETING

### AGENDA

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Monday, July 25, 2022

3:00 PM

Council Chambers

271 Sandwich Street South, Amherstburg, ON, N9V 2A5

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Pages

1. CALL TO ORDER
2. NATIONAL ANTHEM
3. ROLL CALL
4. DISCLOSURE OF PECUNIARY INTEREST & GENERAL NATURE THEREOF

*(Public Council Meeting Agenda Items)*

## 5. LAND ACKNOWLEDGEMENT

We will begin by acknowledging that the land on which we gather is the traditional territory of the Three Fires Confederacy of First Nations (comprising the Ojibway, the Odawa, and the Potawatomie Peoples), and of the Huron-Wendat and Wyandot Peoples. We recognize the land as an expression of gratitude to those whose traditional territory we reside on, and a way of honouring the Indigenous people who have been living and thriving on the land since time immemorial. We value the significant historical and contemporary contributions of local and regional First Nations and all of the Original Peoples of Turtle Island.

## 6. PRESENTATIONS

- 6.1. **KPMG Review - Karen Grogan, Tyler Reavell and Rachel Feeney, KPMG** 8

That the presentation **BE RECEIVED**.

## 7. REPORTS - CORPORATE SERVICES

- 7.1. **New Policy – Disconnecting from Work** 149

It is recommended that:

1. The Disconnecting from Work Policy **BE APPROVED** as recommended in the report from the Manager of Human Resources dated July 14, 2022.

- 7.2. **Policy Amendments – Vaccination Policy** 161

It is recommended that:

1. The **Vaccination Policy BE AMENDED** as recommended in the report from the Manager, Human Resources dated July 5, 2022.

## 8. REPORTS - PARKS, FACILITIES, RECREATION & CULTURE

### 8.1. Kings Navy Yard Park Extension – Phase 1 Shoreline Improvements

172

Administration **BE DIRECTED** to proceed with the project based on one of the two following options:

#### Option 1

That:

1. Council **WAIVE** the Purchasing By-law to execute an agreement with AMICO for the preparation of full construction tender documents, ministry approvals, contract administration and all construction for phase one (1) to stabilization of the shoreline along the old Duff's property also known as 290, 296 and 306 Dalhousie street as outlined in the Municipal Class Environmental Assessment completed in July 2019;
2. Council **APPROVE** a pre-commitment of funding for Phase one (1) shoreline work at 290, 296 and 306 Dalhousie street to an upset limit of \$2,000,000 from the General Reserve Fund in order to complete all design and construction work for Phase 1 shoreline improvements as outlined in the Municipal Class Environmental Assessment, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate Services and in technical content to the Director of Parks, Facilities, Recreation and Culture;
3. The Mayor and Clerk **BE AUTHORIZED** to sign a contract with AMICO to an upset limit of \$2,000,000 in order to perform all work associated with the design and construction of Phase one (1) shoreline improvements for the property located at 290, 296 and 306 Dalhousie Street as outlined in this report, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate Services and in technical content to the Director of Parks, Facilities, Recreation and Culture and further;
4. The Chief Administrative Officer and Clerk **BE AUTHORIZED** to sign and execute any such agreements, declarations or approvals required to fully execute the scope of work for Phase one (1) - Shoreline Improvements, satisfactory in financial content to the Chief Financial Officer, and in technical content to the Director of Parks, Facilities, Recreation and Culture and further;
5. Council **DELEGATE** authority to the Chief Administrative Officer to award and issue purchase orders and or sign and execute any agreements as may be required for the necessary services to execute the scope of work for Phase 1 - Shoreline Improvement located at 290, 296 and 306 Dalhousie Street.

## OR Option 2

That:

1. Council **DIRECT** Administration to proceed with a standard RFP for the preparation of full construction tender documents, ministry approvals, contract administration and all construction for phase one (1) to stabilization of the shoreline along the old Duff's property also known as 290, 296 and 306 Dalhousie street as outlined in the Municipal Class Environmental Assessment completed in July 2019;
2. Council **APPROVE** a pre-commitment of funding for Phase one (1) shoreline work at 290, 296 and 306 Dalhousie street to an upset limit of \$2,000,000 from the General Reserve Fund in order to complete all design and construction work for Phase one (1) shoreline improvements as outlined in the Municipal Class Environmental Assessment, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate Services and in technical content to the Director of Parks, Facilities, Recreation and Culture;
3. The Mayor and Clerk **BE AUTHORIZED** to sign a contract with the successful low bid in accordance with the Town's Purchasing By-Law in order to perform all work associated with the design and construction of Phase one (1) shoreline improvements for the property located at 290, 296 and 306 Dalhousie Street as outlined in this report, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate Services and in technical content to the Director of Parks, Facilities, Recreation and Culture;
4. The Chief Administrative Officer and Clerk **BE AUTHORIZED** to sign and execute any such agreements, declarations or approvals required to fully execute the scope of work for Phase one (1) - Shoreline Improvements, satisfactory in financial content to the Chief Financial Officer, and in technical content to the Director of Parks, Facilities, Recreation and Culture;
5. Council **DELEGATE** authority to the Chief Administrative Officer to award and issue purchase orders and or sign and execute any agreements as may be required for the necessary services to execute the scope of work for Phase one (1) - shoreline improvement located at 290, 296 and 306 Dalhousie Street.

## 8.2. Malden Park Shelter – Award of Tender

182

It is recommended that:

1. The Malden Park Shelter RFP **BE AWARDED** to New World Park Solutions Inc. in an amount of \$129,985.13 plus HST; and,
2. The Treasurer **BE AUTHORIZED** to execute a Purchase Order to New World Park Solutions Inc. for \$129,985.13 plus HST, satisfactory in form to the Town Clerk, in technical content to the Director of Parks, Facilities, Recreation and Culture and in financial content to the Director of Corporate Services.

## 8.3. Skate Park – Contract Award

185

It is recommended that:

1. The Mayor and CAO **BE AUTHORIZED** to execute a design build Agreement with The Canadian Ramp Company inclusive of design tender drawings and partial construction of phase 1 to an upset limit of \$240,000 plus HST, satisfactory in form to the Town Clerk, in technical content to the Director of Parks, Facilities, Recreation and Culture and in financial content to the Director of Corporate Services and further;
2. Council **APPROVE** that future phases of the Skate Park be awarded to The Canadian Ramp Company should additional funding be identified; and,
3. The Mayor and CAO be **AUTHORIZED** to sign all future agreements, change orders and contracts required to execute additional phases of the design build contract pending capital budget approval.

## 8.4. Libro Trail Tender No. 2022- 031

190

It is recommended that:

1. Council **APPROVE** an over expenditure for the Libro Trail project in the amount of \$170,000 funded from the Reserve Fund General New Capital in order to cover the cost of the project.
2. The Mayor and CAO **BE AUTHORIZED** to sign a contract with the lowest compliant bidder 1752336 Ontario Limited for the Libro Trail Project in the amount of \$543,552.60 satisfactory in form to the Town Clerk, in technical content to the Director of Parks, Facilities, Recreation and Culture and in financial content to the Director of Corporate Services.

**9. REPORTS - ENGINEERING & INFRASTRUCTURE SERVICES**

*There are no reports.*

**10. REPORTS - DEVELOPMENT SERVICES**

*There are no reports.*

**11. REPORTS - CAO's OFFICE**

*There are no reports.*

**12. INFORMATION REPORTS**

That the following reports **BE RECEIVED** for information:

- |              |  |            |
|--------------|--|------------|
| <b>12.1.</b> | <b>Amherstburg Accessibility Advisory Committee Achievements in 2021 and Objectives for 2022</b> | <b>196</b> |
| <b>12.2.</b> | <b>2nd Quarter Fire Department Activity Report - April, May, and June 2022</b>                   | <b>231</b> |

**13. CONSENT CORRESPONDENCE**

That the following correspondence **BE RECEIVED**:

- |              |   |            |
|--------------|---|------------|
| <b>13.1.</b> | <b>Essex Region Conservation Authority (ERCA) - 2021 Audited Financial Statements</b> | <b>237</b> |
| <b>13.2.</b> | <b>Expanding Amber Alert System - Hastings County Council</b>                         | <b>289</b> |

**14. SPECIAL IN-CAMERA MEETING**

**That Council move into an In-Camera Meeting of Council pursuant to Section 239 of the Municipal Act, 2001, as amended for the following reasons:**

**Item A - Labour Relations and Employee Negotiations**

- **Section 239(2)(d) Labour relations and employee negotiations.**

**15. ADJOURNMENT OF SPECIAL IN-CAMERA COUNCIL MEETING**

**16. RESUMPTION OF SPECIAL COUNCIL MEETING**

That Council resume Special session at    p.m.

**17. REPORT OUT FROM SPECIAL IN-CAMERA COUNCIL MEETING**

**18. ADJOURNMENT**

That Council rise and adjourn at    p.m.



# The Town of Amherstburg

## **Review of Certain Operating Budgets, Capital Projects and Related Internal Controls**

KPMG Forensic

Report date: July 22, 2022

This report contains 71 pages, 20 Schedules





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## Contents

1	Introduction and background	4
1.1	Introduction	4
1.2	Mandate	4
1.3	Background	6
2	Restrictions	8
3	Scope of review and limitations	9
3.1	Scope of review	9
3.2	Limitations	10
4	Methodology	11
4.1	Capital projects	11
4.1.1	Selection of capital projects for review	11
4.1.2	Procurement analysis	12
4.1.3	Invoice sampling	12
4.2	Operating budgets	13
4.2.1	Quarterly variance analysis	14
4.2.2	Reports to Council	14
4.2.3	Annual operating budgets	14
5	Policies and procedures	16
5.1	Capital projects	16
5.2	Operating Budget	16
5.2.1	Annual operating budget process 2019-2020	17
5.2.2	Variance analysis process 2019-2020	19
6	KPMG findings	21
6.1	Capital projects	21
6.1.1	The Community Hub Project	21
6.1.2	The Duffy's Project	24
6.1.3	The Bellevue Project	26
6.1.4	The 4 <sup>th</sup> Concession Project	28
6.1.5	The Pacific Avenue Watermain Project	30
6.1.6	Recommendations	31
6.2	Operating budget	34
6.2.1	Quarterly variance analysis	34
6.2.2	Reports to Council	35



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

6.2.3	Annual operating budgets	36
6.2.4	Recommendations	37
7	Standards and independence	39
A	Appendix A: Scope of Review	40
B	Appendix B: Work Plan	42
C	Appendix C: Procurement Policy – Relevant Sections	53
D	Appendix D: Conflict of Interest Policy	69



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

# 1 Introduction and background

## 1.1 Introduction

KPMG Forensic (“KPMG”) was engaged by the Corporation of the Town of Amherstburg (“the Town”), a municipality in the Province of Ontario. We were retained to undertake a review of certain of the Town’s large capital projects, operating budgets and internal controls.

Specifically, our assistance was requested to review the Town’s adherence to capital project policies and procedures in relation to five capital projects of the Town, review the Town’s 2019 and 2020 operating budget process adherence to budgeting policies and procedures and to review certain internal controls of the Town in relation to capital projects and operating budgets.

## 1.2 Mandate

In view of the above, we were requested to perform the following:

*Capital Projects*

- Review five large capital projects of the Town, including the Amherstburg Community Hub located at 320 Richmond Street (“the Community Hub”);
- For each of the five capital projects (together, the “Capital Projects”), review the Town’s adherence to capital projects policies and procedures by:
  - Reviewing policies and procedures of the Town in relation to the Capital Projects;
  - Reviewing certain documentation of the Town, as necessary, in relation to the Capital Projects including, but not limited to:
    - Motions of Town Council (“Council”);
    - Appraisals and valuations;
    - Environmental and other site assessments;
    - Agreements of purchase and sale;
    - Requests for proposal;
    - Tenders;



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- Contracts;
  - Bid submissions;
  - Change orders;
  - Purchase orders;
  - Invoices;
  - Time sheets;
- Interview certain individuals at the Town familiar with Capital Projects, which may include the Mayor and certain members of Council, if appropriate; and
- Review certain internal controls of the Town in relation to Capital Projects.

*Operating Budget Variances*

- Review the budgeting process of the Town:
- Review policies and procedures of the Town in relation to the budget process;
  - Review quarterly variance analysis and reports of the Town for the years ended December 31, 2019 and December 31, 2020;
  - Interview certain individuals as the Town familiar with budgeting, which may include the Mayor and certain members of Council, if appropriate;
  - Review certain internal controls of the Town in relation to budgeting; and
  - Review certain other documentation of the Town, as required.

*Overall Review*

- Conduct interviews with certain other individuals of the Town, which may include the Mayor and certain members of Council, as required; and
- Provide a report of our findings and recommendations for further review and analysis, if necessary.

While KPMG is the external auditor of the Town, this review has been conducted separately and independently from the external audit. KPMG utilized standard practices to maintain independence and confidentiality between the engagement team, and the KPMG personnel responsible for the audit of the Town.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

### 1.3 Background

We understand the following:

- Constituents of the Town and members of Council have raised questions regarding projects costs and the Town’s adherence to policies and procedures in relation to certain capital projects at the Town;
- The Town had been asked by Council to prepare a report regarding the total project costs to date for the ongoing Community Hub project. As at the date of this report, we understand the Town has not presented a report to Council regarding those costs;
- Section 224 of the Municipal Act defines the role of Council and includes the following:
  - (a) To represent the public and to consider the well-being and interests of the municipality;
  - (d) To ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of Council;
  - (d.1) To ensure the accountability and transparency of the operations of the municipality, including the activities of the senior management of the municipality; and,
  - (e) To maintain the financial integrity of the municipality.
- As a result of the various questions raised and asks of the Town, a Notice of Motion was made (and approved) at the December 13, 2021 meeting of Town Council by Councillor Courtney (the “Motion”), which resolved:
  - That Council authorize the Town’s audit services provider, KPMG to undertake a review of the following items:
    - Internal Controls in place at the Town;
    - Operating budget variances that have occurred for the fiscal years 2018-2021; and
    - Capital projects completed and/or underway for fiscal years 2018-2021 with a project value greater than \$300,000, including the development of the 320 Richmond Street Hub Project.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- Due to the broad nature of the work described in the Motion, KPMG prepared a phased work plan to narrow and define our scope of work. The work plan has been attached to the report as Appendix B.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **2 Restrictions**

We understand that our report is intended to assist the Town and Council in examining and understanding certain capital projects, operating budgets and related internal controls of the Town and we consent to such use. We further understand that our report may be presented to Council in a public meeting. Outside of that use, our report is not intended for general use, circulation or publication. For the avoidance of doubt, our report may not be disclosed, copied, quoted or referred to in whole or in part, for any purpose, without our prior written consent in each specific instance.

We will not assume any responsibility or liability for any costs, damages, losses, liabilities or expenses suffered by the Town as a result of circulation, publication, reproduction, use of or reliance upon our report contrary to the provisions of this section. We will not assume any responsibility or liability for any costs, damages, losses, liabilities or expenses incurred by anyone else as a result of circulation, publication, reproduction, use of or reliance upon our report. Comments in our report are not intended, nor should they be interpreted to be, legal advice or opinion.

We have relied on the completeness, accuracy and fair presentation of all the information obtained (the "Information"). Our comments are conditional upon the completeness, accuracy, and fair presentation of such Information. Subject to the exercise of professional judgement, the KPMG forensic team has not audited or otherwise independently verified the accuracy or fair presentation of any of the information. Should additional information be provided to us after the date of this report, we reserve the right, but will be under no obligation, to review this information and adjust our report accordingly.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

### **3 Scope of review and limitations**

#### **3.1 Scope of review**

In preparing our comments, calculations and analysis as contained in this report, we have reviewed various documents and information provided to KPMG by Tracy Prince, Director, Corporate Services / Chief Financial Officer and Tiffany Hong, Deputy Treasurer (collectively included in "Management"), along with publicly available information. A list of the documents and information upon which we relied is set out in Appendix A - Scope of Review.

In addition, throughout the course of our review, KPMG held discussions with the following representatives of the Town:

- Bobbi Reive, Financial Planning Administrator
- Heidi Baillargeon, Director of Community Services
- Peter Simmons, (former) CAO
- Tiffany Hong, Deputy Treasurer
- Todd Hewitt, Manager of Engineering – Project Lead
- Tony Haddad, (former) Interim CAO
- Tracy Prince, Director, Corporate Services / Chief Financial Officer
- Valerie Critchley, CAO

We also held discussions with the following members of Town Council:

- Aldo DiCarlo, Mayor
- Donald McArthur, Councillor
- Leo Meloche, Deputy Mayor
- Marc Renaud, Councillor
- Michael Prue, Councillor
- Patricia Simone, Councillor





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

— Peter Courtney, Councillor

## **3.2 Limitations**

Our report is limited for the following reasons:

- In recent years, we understand the Town has experienced a high level of turnover, including senior finance and administration personnel. At the same time, some processes and procedures at the Town have not been codified in formal policies and/or process documents. As a result, in some cases KPMG relied on assumptions of Town personnel who were not employed at the Town during the period under review, regarding processes believed to have been followed by former Town personnel. As a result, we are unsure of the completeness and accuracy of the process descriptions provided by Town personnel with respect to capital projects and the Town's operating budget process.
- KPMG did not interview former personnel of the Town that were employed during the period under review and they may have had information relevant to our review.
- Schedules of costs related to the Capital Projects were prepared for KPMG by personnel at the Town. Based on the scope of review and subject to the restrictions outlined in Section 2 of the report, KPMG relied on those schedules for completeness and accuracy of the capital costs of each project.
- We understand the purchase and redevelopment of the Bellevue House located at 525 Dalhousie Street, Amherstburg, ON was funded jointly by the Town of Amherstburg, the Amherstburg Community Foundation and the Belle Vue Conservancy. Our review was limited to capital costs paid by the Town of Amherstburg in relation to this project. Further information regarding this project is included in Section 6.1.3 of the report.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **4 Methodology**

In providing our comments and analysis, in addition to activities and methods noted elsewhere in this report, we performed the procedures discussed below.

### **4.1 Capital projects**

Prior to performing the specific procedures outlined in this section of the report, KPMG held discussions with certain personnel at the Town in addition to members of Town Council. The purpose of the discussions was to obtain high-level information regarding the Capital Projects, as well as to inquire about specific concerns of the Town and Council regarding the same, if any. The Town personnel and members of Council consulted by KPMG have been listed in Section 3.1, Scope of Review.

#### **4.1.1 Selection of capital projects for review**

The Motion of Town Council specifically named one capital project, the Community Hub located at 320 Richmond Street, Amherstburg, Ontario (the “Community Hub Project”) as one of the capital projects subject to our review.

In addition to this project, through consultation with the former Interim CAO Mr. Haddad, KPMG selected four additional projects for review:

- The former Duffy’s Tavern Property located at 306 Dalhousie Street, Amherstburg, ON (the “Duffy’s Project”);
- The Bellevue House located at 525 Dalhousie Street, Amherstburg, ON (the “Bellevue Project”);
- The rehabilitation of the 4<sup>th</sup> Concession road (the “4<sup>th</sup> Concession Project”); and
- The replacement of the Pacific Avenue watermain replacement (the “Pacific Avenue Watermain Project”).

The Duffy’s Project and the Bellevue Project were suggested for inclusion in our review by Mr. Haddad based on the timing, size and public interest related to those projects. The 4<sup>th</sup> Concession Project and the Pacific Avenue Watermain Project were selected independently by KPMG, from a list of capital projects that met the selection criteria for our review (i.e. having a project value exceeding \$300,000 and having been completed or underway in the years ended December 31, 2018 to 2021).



## **The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

### **4.1.2 Procurement analysis**

KPMG performed the following procedures:

- Obtained and reviewed a copy of the Procurement Policy.
- Obtained procurement documents related to the Capital Projects including but not limited to: Council meeting minutes, purchase orders, capital budgets, Requests for Quotation, Requests for Proposals, Request for Tenders, bid documents, tender documents, Reports to Council, vendor agreements and certain invoices and change orders.
- Conducted key word searches over the Town’s publicly available meeting minutes and reviewed results relating to the Capital Projects. The key words included “320 Richmond”, “Duffy”, “Belle vue”, “Bellevue”, “4<sup>th</sup> Conc”, and “Pacific”.
- Identified sections of the Procurement Policy that appeared relevant to the Capital Projects and assessed whether the requirements per the Policy were met or not met, based on our review of information provided by Town personnel or obtained from the Town’s website.

### **4.1.3 Invoice sampling**

KPMG performed the following procedures:

- Obtained Vadim (the Town’s accounting software) accounting reports detailing the costs incurred up to December 2021 in relation to the Capital Projects. KPMG converted the listings from pdf to Microsoft Excel format and formatted the listings to identify all expense transactions, in order to quantify the complete population of expenses and to facilitate selection of expense items for review by KPMG, these listings are included in Schedules 1-5. Certain balances in the listings were excluded during formatting since they represented items that appeared to be irrelevant to our analysis, including: the refundable portions of HST, transfers of balances into capital work-in-progress (“WIP”) accounts, credit note amounts less than \$1,500, reversal entries and re-allocations between General Ledger accounts for the same project. The listings representing the sampled population are included in Schedules 6-10.
- Utilized a risk-based approach, sampling invoices as follows:
  - As outlined on Schedule 6, there are 801 invoices included in the population of expenses for the Community Hub Project. Utilizing professional judgement, KPMG selected for review all invoices over \$10,000, together with 7 additional invoices below \$10,000. This approach resulted in the selection and review of 66 invoices representing 76% of the apparent total Community Hub expenses of \$2,540,599.81.



## The Town of Amherstburg

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- As outlined on Schedule 7, 91 invoices were included in the population of expenses of the Duffy's Project. KPMG selected for review all invoices over \$6,000, together with 4 invoices below \$6,000. This approach resulted in the selection and review of 33 invoices representing 93% of the apparent Duffy's Project expenses \$1,846,431.38.
- As outlined on Schedule 8, 26 invoices were included in the population of expenses of the Bellevue Project. KPMG selected for review all invoices over \$5,000, together with 3 invoices below \$5,000. This approach resulted in the selection and review of 14 invoices representing 98% of the apparent Bellevue Project expenses of \$470,404.15.
- As outlined on Schedule 9, 17 invoices were included in the population of expenses of the 4<sup>th</sup> Concession Project. KPMG obtained the final progress payment certificate issued relating to the construction tender and selected all other invoices over \$5,000, together with 1 additional invoice below \$5,000 for review. This approach resulted in the selection and review of 8 invoices representing 91% of the apparent 4<sup>th</sup> Concession Project expenses of \$2,314,252.69.
- As outlined on Schedule 10, 20 invoices were included in the population of expenses of the Pacific Watermain Project. KPMG obtained the final progress payment certificate issued relating to the construction tender and selected all other invoices over \$5,000, together with 2 additional invoices below \$5,000 for review. This approach resulted in the selection and review of 8 invoices representing 90% of the apparent Pacific Watermain Project expenses of \$1,072,709.24.
- Performed detailed analysis of the selected invoices to determine if the nature of the invoice appeared to be commensurate with the scope of the project and the expenditure was approved by the appropriate level of authority as set out in the Procurement Policy. This was done by reviewing invoice details including descriptions, vendors, amounts and evidence of approval by Town personnel. Where applicable, KPMG identified the purchase order associated with the expenditure.

## 4.2 Operating budgets

Prior to performing the specific procedures outlined in this section of the report, KPMG held discussions with certain personnel at the Town and members of Town Council. The purpose of the discussions was to obtain high-level information regarding the Town's operating budget process in the years ended December 31, 2019 and 2020, as well as to inquire about specific concerns of the Town and Council regarding the same, if applicable. The Town personnel and members of Town Council consulted by KPMG have been listed in Section 3.1, Scope of Review.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

#### **4.2.1 Quarterly variance analysis**

- Obtained the quarterly variance analysis workbooks prepared by the Town for each quarter of 2019 and 2020;
- Reviewed the variance analysis workbooks for consistency with our understanding of the Town’s variance analysis process, as outlined in section 5.2.2;
- Reviewed the Cost Centre tabs within the workbooks to determine the level of detail at which the quarterly variance analysis was prepared;
- Reviewed the Cost Centre tabs within the workbooks to identify evidence of review;
- Reviewed the Cost Centre tabs to determine the completeness of review of the variances;
- Reviewed the Cost Centre tabs and considered whether reviewer comments were reasonable and included sufficient detail to understand the cause of the variances, if applicable.

#### **4.2.2 Reports to Council**

- Inquired with Town personnel and reviewed council meeting agendas to determine in which quarters the Town presented the results of quarterly variance analysis to Council;
- Obtained and reviewed copies of the quarterly variance analysis presentations to Council to determine what information was presented, and at what level of detail;
- Reviewed the reports to Council for consistency with information included in the Town’s quarterly variance analysis workbooks;
- Compared reviewer comments from the quarterly variance analysis workbooks with explanations provided to Council regarding quarterly variances; and
- Considered whether comments were sufficient to provide a complete understanding of the variances to Council.

#### **4.2.3 Annual operating budgets**

- Held discussions with the Town to prepare a draft process narrative for the annual operating budget and quarterly variance analysis process in the years ended December 31, 2019 and 2020;



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- Held discussions with representatives of the Town and Council to inquire about concerns regarding the Town's annual operating budget process;
- Obtained and reviewed the audited financial statements of the Town for the years ended December 31, 2018 to 2020;
- Obtained and reviewed the annual operating budget working papers, including all Issue Papers for the year ended December 31, 2019;
- Obtained and reviewed the annual operating budget reports for the years ended December 31, 2019 and 2020;
- Leveraging 'better practices', prepared a listing of potential improvement opportunities and recommendations for the Town.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **5 Policies and procedures**

### **5.1 Capital projects**

For each of the Capital Projects, KPMG designed procedures to obtain comfort over the Town’s adherence to policies and procedures, in relation to spending on those projects.

The Procurement Policy of the Town outlines requirements of Town personnel involved in all aspects of Procurement, including:

- The level of authority required for approval at multiple stages of procurement,
- Thresholds at which the Town utilizes sealed bid procedures and
- Thresholds at which the Town utilizes Council reporting requirements.

Each expenditure relating to an operating cost or a capital project is subject to the requirements outlined in the Procurement Policy.

Below we have outlined sections of the Procurement Policy which appear relevant to our review of the Capital Projects:

- 11. Reporting
- 13. Purchase Orders
- 14. Purchasing Thresholds
- 15. Sealed Bid Procedures
- 17. Contracts and Agreements
- 23. Contractor Performance Rating System
- 24. Exceptions to Procurement Procedures

The complete policy for each of the above noted sections as described in the Procurement Policy is included in Appendix C.

The Conflict of Interest Policy (the “COI Policy”) outlines the obligations of Town personnel to protect the interest of the Town in providing services to Town residents, in relation to conflicts of interest. The complete policy is included in Appendix D.

### **5.2 Operating Budget**

From our discussions with Ms. Prince and Ms. Hong, we understand the Town does not have a formal policy or process document in relation to the annual operating budget prepared by the Town. However, through our discussions with personnel at the Town, KPMG understands the following informal process was utilized by the Town in relation to



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
 Report date: July 22, 2022

the annual operating budget and operating budget variance analysis in the years ended December 31, 2019 and 2020:

**5.2.1 Annual operating budget process 2019-2020**

- The budget is established by Council each year for operating and capital purposes, as required under the Municipal Act.
- The Town’s operating budget is a single year, cash-based budget, used to determine the annual tax levy requirement and ratepayer impacts of budgeted changes in the Town’s operations.
- The general budgeting process utilizes a net-based budget which is developed for each Cost Centre. In 2019 and 2020, the Town prepared the budget by the following Departments and Cost Centres:

<b>Table 1</b>	
<b>Operating budget Departments and Cost Centres of the Town</b>	
<b>For the years ended December 31, 2019 and 2020</b>	
<b>Department</b>	<b>Cost Centre</b>
Office of the CAO	CAO's Office Clerk's Office Council & Committees
Corporate Services	Financial Services Human Resources Information Technology Non-Departmental
Engineering & Public Works	Drainage Public Works
Fire	Fire
Parks, Facilities, Recreation and Culture	Facilities Libro Centre Parks Recreation Tourism and Culture
Planning, Development and Legislative Services	Licensing and Enforcement Planning and Legislative Services Building Services Police Services
Water	Water Wastewater





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- For each Cost Centre, the budget calculates the Net Operating Budget as the total expenses together with net transfers to reserves, net of the total revenues for that Cost Centre. For example, for the year ended December 31, 2020 for the Clerk’s Office Cost Centre the Town budgeted operating expenses of \$1,164,636 and transfers to reserves of \$73,600, which was offset by budgeted revenue of \$14,000. The resulting Net Operating Budget, and therefore the operational requirement for funding by the tax levy was \$1,224,236.
- There are two primary expense components calculated for the budget:
  - Information related to non-personnel operations; and
  - Information regarding personnel costs.
- Budget amounts related to revenues and non-personnel operations are prepared by the Departmental leadership (typically the Director and or Departmental Managers). Personnel costs are prepared by Human Resources.
- There is currently no formalized budgeting timeline. However, in recent years Departments have been asked to prepare documents outlining business requests which differ from prior year budget (“Issue Papers”), including background information supporting their requests, by the end of August. Each Issue Paper outlines the budget impact, whether the impact is to the base budget or a one-time expense and a case for the proposed change. The Issue Papers also outline the impacted GL accounts and special funding considerations, if applicable.
- The Financial Planning and Administration team (“FPA”), together with the Treasurer meet with Department leadership to review and discuss each Issue Paper. This review process takes approximately one month.
- While Issue Papers are being reviewed and finalized, FPA begins setting up the draft budget utilizing the Town’s Questica software. FPA sets up a template for the current year’s budget in Questica, then inputs the budget allocations and adjustments.
- Budgeted revenue and expense amounts are at the General Ledger (“GL”) account level.
- Once the draft budget is complete, it is provided to Council together with the Issue papers for review and deliberation. During deliberation, Council provides feedback related to Issue Papers and the proposed budget allocations of each Cost Centre. Final budget amounts are agreed during deliberation.
- Following deliberation, FPA makes the required changes to the draft budget. The final budget is then presented to Council.



### **The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- The budget workbook includes budgeted amounts from the prior and current year, including draft budget amounts for the 'budget in process' (budgeted amounts prior to deliberation with Council) and final budget amounts (budgeted amounts following deliberation with Council).

We note the following:

- From our discussions with Town personnel and members of Council, it was noted that certain expenses of the Town have been inappropriately allocated to a single Cost Centre, even though the expense amount is incurred by multiple Cost Centres. For example, in the years ended December 31, 2019 and 2020 all budgeted fuel expenses were allocated to Public Works. Since other Cost Centres including Fire have fuel expenses, the fuel expense variances may be misleading or reviewed inappropriately. KPMG reviewed the operating budget for those years and noted that fuel expenses only appeared in the Public Works budget (2020 budget \$161,000) with a budgeted amount of \$4,500 for gasoline in Drainage in that same year.

#### **5.2.2 Variance analysis process 2019-2020**

- On a quarterly basis, the Town prepares a workbook to analyze variances in the Town's actual revenue and expenditures relative to budgeted amounts.
- Variance amounts are the difference between projected year-end amounts and budgeted annual amounts.
- Year to date and projected results to the end of the year are presented by GL account. Several times per year, the Town reports the major variances (surpluses and deficits) to Council.
- The variance analysis workbook is structured similarly to the Town's annual budget. The first tab presents overall departmental variances. Information includes current year budget, current year actuals (as at date), the year-end forecast and the projected variance at December 31, based on information available at the date of the report. There are two further tabs summarizing expenses and revenues.
- Each Cost Centre has a tab presenting information at the GL account level, including all revenues and expenses. In addition to the information presented on the departmental summary tab, the Cost Centre tabs present prior year budget amounts, prior year to date actuals and actuals and prior year end actuals, for comparison.
- Within the Cost Centre tabs, reviewers provide comments on significant variances (surpluses and deficits, by GL account). There are two levels of review: by the Director/Manager of the related Cost Centre and by the Finance Team.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- Several times per year, the Town presents the results of variance analysis to Council. Reports to council outline certain surpluses and deficits by Cost Centre, together with explanations for the variances.

We note the following:

- From our discussions with Town personnel, there is no formal threshold (\$ or %) to trigger review or further investigation of variances. Rather, the reviewer applies professional judgement about variances between budgeted and actual amounts.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **6 KPMG findings**

### **6.1 Capital projects**

During the years ended December 31, 2020 to 2021 there were 16 capital projects with total value over \$300,000 started and underway at the Town. The five Capital Projects in scope for our review were selected from those projects. The selection process is discussed further in Section 4.1.1 of the report.

Purchases and commitments by Town personnel in relation to capital projects are subject to the Town’s various policies, including the Procurement Policy approved June 1, 2015 (the “Procurement Policy”). The Procurement Policy outlines, among other things, the responsibilities and obligations of Town personnel involved in all areas of procurement.

#### **6.1.1 The Community Hub Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Community Hub Project and outlined our findings below.

##### **6.1.1.1 Background**

The Community Hub Project involved the purchase of the former St. Bernard Catholic Elementary School for the purposes of redevelopment into a ‘community hub’, with a focus on providing a range of wellness, support, educational, social and recreational services to the Town’s senior residents. The Community Hub was redeveloped in order to accommodate various tenant in the building. Those tenants were selected based on fit with the Community Hub’s purpose. The Project was initiated in 2018 and remains ongoing as of the date of this report.

##### **6.1.1.2 Funding**

The acquisition of the Community Hub Project property was funded through the Parkland Reserve fund as approved by Council. The redevelopment portion of the project was also funded through the Parkland Reserve fund, together with a contribution from the Essex County Nurse Practitioner Led Clinic (“ECNPLC”) for leasehold improvements pertaining to their leased portion of the Community Hub building. The total funding approved for Phase 1 and 2 of the Community Hub Project, including the purchase of the property, was \$2,823,962. As of December 31, 2021, \$2,540,599.81 had been spent.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

### 6.1.1.3 Adherence to the Procurement Policy

On Schedule 11 we have assessed the actions taken by the Town regarding the Community Hub Project, in relation to the requirements set out in the Procurement Policy.

We note the following:

- In a report to Council dated July 25, 2019 by the Town's former CAO, Mr. Miceli, the expenditure authority delegated to the CAO under the Procurement Policy was recommended to be increased from \$100,000 to \$350,000 for the specific purpose of negotiating and approving contracts for fit-up works at the Community Hub, which was then approved by Council at their July 29, 2019 meeting. This increase allowed for expenditures greater than \$100,000, which under normal circumstances would have required a report to Council for approval, to require only CAO approval so long as they did not exceed \$350,000. KPMG is unsure if this increase was appropriate in consideration of the need for proper governance and oversight of the project costs by Council, balanced with the need for the Town to efficiently move the project forward. However, it appears this authorization level was properly approved by Council.
- Section 11.1 of the Procurement Policy requires an administrative report to the CAO by a Director for the approval of the acquisition of goods and/or services where certain criteria are met. The purpose of these reports is to provide supporting information regarding the need for the expenditure, the availability of funding and the process undertaken to select the recommended vendor. Based on the criteria, it appears that administrative reports were required for 13 vendors with expenditures over \$50,000 but no reports were prepared.
- It appears that purchase orders were issued or initiated for several vendors used for the project. However, 11 of the 21 purchase orders reviewed by KPMG were unsigned or in draft format. Therefore, it appears that purchases were completed without the required sign-off.
- It appears that purchases from 7 vendors which exceeded \$5,000 were authorized without the purchase orders required in accordance with the Procurement Policy.
- It appears that a purchase order prepared for a purchase from the Jones Group Ltd. pertaining to a demolition tender was issued after the tender. Therefore, it appears that the tender was issued without satisfying the purchase order requirement in accordance with Section 14.3.4 of the Procurement Policy.
- A Request for Quotation ("RFQ") was issued that covered many aspects of the project and was responded to by several vendors. We reviewed quotes received from 10 vendors, though we are uncertain if this represents all quotes received relating to the RFQ issued for the Community Hub project. Some of the work set out in the



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

specifications of the RFQ for which quotes were received was valued above the \$50,000 threshold for an RFQ. Therefore, it appears some of the procured work required that a Request for Proposal (RFP) or Tender be issued in accordance with the Procurement Policy.

- It appears that change orders issued by the Jones Group in relation to a demolition tender exceeded 5% of the original contract price, and as such required a report to Council from the Director recommending the expanded works regardless of the original contract price. However, it appears that no report regarding these change orders was brought to Council. Therefore, it appears that Council was not advised of these change orders that exceeded the threshold set out in the Procurement Policy.

In addition, during our interviews with Councillors, a concern was raised regarding vendor procurement and project costs for a temporary skate park at the Community Hub location. We have been advised by Town personnel that the skate park was a separate capital project and is out of the scope for our review.

#### 6.1.1.4 Invoice review

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project, whether the appropriate approval level for the expense was obtained and whether Council approval would have been required had the CAO's expenditure limit not been increased to \$350,000 (as discussed in section 6.1.1.3 of the report).

Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected for review is included in Schedule 6 and the detailed results of our analysis are included in Schedule 12.

We note the following:

- 5 of the 7 vendors had total costs above the \$100,000 limit which would normally require a report to Council for approval. Therefore, had the expenditure approval limit for the CAO not been increased to \$350,000 (as discussed in section 6.1.1.3 of the report), the Town would have required a report to Council to obtain approval for the related expenses.
- 2 of the 7 vendors had total costs which exceeded the increased threshold of \$350,000, requiring a report to Council for approval. KPMG was unable to locate reports to Council and it appears the Town did not obtain the required approval from Council regarding these expenditures.



## **The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- We identified 9 instances where it appears the approval level obtained by the Town was lower than required in accordance with the Procurement Policy. Of the 9 instances, two required Council approval and seven required CAO approval, but only Director approval was obtained.

### **6.1.2 The Duffy's Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Duffy's Project and outlined our findings below.

#### **6.1.2.1 Background**

The Duffy's Project involved the purchase of the former Duffy's Tavern and Inn located at 290, 296 & 306 Dalhousie Street for the purpose of redevelopment. The Project was initiated in 2016 and the property was acquired on February 14, 2017. Since the acquisition, the building has been demolished and several environmental assessments have been completed. The Project is ongoing as of the date of the report.

#### **6.1.2.2 Funding**

The acquisition of the property was funded through the General Reserve fund as approved by Council. The redevelopment portion of the Project was also funded through the General Reserve fund, with the total authorized funding from the General Reserve fund of \$1,675,000. Additionally, \$250,000 of funding was approved relating to the project in the 2018 Capital Budget and \$300,000 of funding was approved in the 2021 Capital Budget for total funding of \$2,225,000. As of December 31, 2021, \$1,985,425.95 had been spent.

Through our interviews with Council, a concern was raised regarding the use of the \$300,000 funding approved for the project in 2021. We understand that a member of Council was advised by Town personnel that this funding would be sufficient to prepare the Duffy's property for public use, including constructing fencing and grass on the property. However, a memorandum relating to the Duffy's property dated December 23, 2016 prepared by Golder Associates and presented to Council at an in-camera meeting on January 9, 2017 outlined scenarios in relation to the environmental liability of the Duffy's property including cost estimates ranging from \$670,000 to \$1,640,000 for these activities. As discussed further in Section 6.1.2.4 of the report, a portion of funding was used to pay for environmental assessments of the Property.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

### 6.1.2.3 Adherence to the Procurement Policy

On Schedule 13 we have assessed the actions taken by the Town regarding the Duffy's Project, in relation to the requirements set out in the Procurement Policy.

We note the following:

- Section 11.2 of the Procurement Policy requires an administrative report to Council by a Director for the approval of the acquisition of goods and/or services where any one of several criteria are met. The purpose of these reports is to provide supporting information regarding the need for the expenditure, the availability of funding and the process undertaken to select the recommended vendor. Based on the criteria an administrative report relating to consulting and engineering services was required but not prepared.
- It appears that purchases from 8 vendors which exceeded \$5,000 were authorized without the purchase orders required in accordance with the Procurement Policy.
- It appears that no purchase order was prepared for the Jones Group Ltd. prior to the tender issuance as required in accordance with the Procurement Policy.
- It appears that no RFP was issued in relation to the engagement of Golder Associates as consultants on the Project, for which the Town incurred costs exceeding \$50,000. Per Section 24.3.8 of the Procurement Policy there are certain circumstances where an RFP would not be required at that threshold for consulting and professional fees. However, there does not appear to be any documentation that this exception applied to the Duffy's project.
- It appears that change orders issued by Golder Associates in relation to monitoring abatement activities during demolition at the site exceeded 5% of the original contract price and as such required a report to Council from the Director regarding the expanded work. However, it appears that no report regarding the change orders was brought to Council and therefore Council was not advised of change orders exceeding the threshold set out in the Procurement Policy.

### 6.1.2.4 Invoice review

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

The listing from which invoices were selected for review is included in Schedule 7 and the detailed results of our analysis are included in Schedule 14.

We note the following:

- 2 of the selected vendors had costs exceeding the threshold of \$100,000 requiring Council approval. We were not able to locate evidence that these items were brought before Council for approval.
- 1 instance was noted where it appears the approval level obtained was lower than the approval level required in accordance with the Procurement Policy (approval at the Director level was required based on the vendor total, but only Manager level approval was obtained).

**6.1.3 The Bellevue Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Bellevue Project and outlined our findings below.

**6.1.3.1 Background**

The Bellevue Project involved the purchase of the Belle Vue estate for the purposes of historical conservation. The property was acquired by the Town in 2016. A roof restoration project began in 2018 and was completed in 2019.

**6.1.3.2 Funding**

The acquisition of the property involved a vendor take back mortgage and according to the 2017 Capital Budget, \$1,000,000 was funded through capital from operations. Additionally, funds were received through the fundraising efforts of the Belle Vue Conservancy. The roof restoration was funded through the 2018 Capital budget for a total of \$325,000 with \$250,000 to be obtained through donations for total funding of \$1,325,000. As of December 31, 2021, \$440,976.59 had been spent on the restoration project.

**6.1.3.3 Adherence to the Procurement Policy**

On Schedule 15 we have assessed the actions taken by the Town regarding the Bellevue Project, in relation to the requirements set out in the Procurement Policy.

We note the following:



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- It appears that purchases from 3 vendors which exceeded \$5,000 were authorized by the appropriate level but without the purchase orders required in accordance with the Procurement Policy.
- It appears that no purchase order was prepared for 818185 Ontario Inc. prior to the tender issuance as required in accordance with the Procurement Policy.
- It appears that no RFQ was issued in relation to the engagement of E.R.A. Architects as consultants on the Project, for which the Town incurred costs of approximately \$34,000. Per Section 24.3.8 of the Procurement Policy there are certain circumstances where an RFQ would not be required at that threshold for consulting and professional fees. We are unsure whether that exception was applicable to the E.R.A. Architects costs.

During our interviews with Council, a concern was raised regarding a potential conflict of interest in relation to the procurement of a specific professional service contract with a value under \$15,000. Per the member of Council, they understood that a former employee of the Town who might have authorized the purchase had a friendship with the individual engaged to provide professional services. In our analysis we confirmed that the procurement was authorized by the former employee of the Town in accordance with approval thresholds set out in the Procurement Policy.

However, if the former employee had a friendship with the party engaged by the Town, the authorization by the former employee may have constituted a conflict on interest in accordance with Section 4.1.7 of the Procurement Policy which states that, *“conflict of interest is a situation where private interests or personal considerations may affect the judgement of an employee or elected official of the Town of Amherstburg to act in the best interest of the Town ... a conflict may also exist where interests benefit any member of the employee or elected official’s family, friends or business associates.”* However, Sections 25.1 and 25.1.1 of the Procurement Policy appear to require that employees, *“not take part, in any way, in the procurement process for which the conflict exists including, but not limited to ... authorization or approval of the contract, authorization or approval of payments under the contract, or any other matter related to the purchase”*, only when an employee, *“has any pecuniary interest, direct or indirect ...”* Therefore, it appears that the Procurement Policy limits conflicts of interest to situations involving a pecuniary interest for the employee. Based on the scope of our review, we were unable to substantiate concerns regarding a conflict of interest in relation to the procurement of a specific professional service contract with a value under \$15,000.

The Town’s COI Policy dated October 23, 2006 appears to be inconsistent with the conflict of interest information included in the Procurement Policy. The COI Policy states that, *“a conflict of interest is defined as a conflict between an employee’s personal interest and his/her responsibility as an employee of the Town of Amherstburg that interferes with the performance of his/her position in serving the interest of the Town of Amherstburg.”* The COI Policy does not define ‘personal interest’ and does not list friendships as a potential



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

source of conflict. We have discussed the Town's Conflict of Interest Policy further in Section 6.1.6 of the report.

**6.1.3.4 Invoice review**

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected is included in Schedule 8 and the detailed results of our analysis are included in Schedule 16. All of the invoices selected for review appeared to be commensurate with the nature of the project and were approved by the appropriate level of personnel.

**6.1.4 The 4<sup>th</sup> Concession Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the 4<sup>th</sup> Concession Project and outlined our findings below.

**6.1.4.1 Background**

The 4th Concession Project involved the full reconstruction of the 4th Concession North (Alma Street to County Road 10), including full depth excavation, culvert replacements, shoulders and asphalt surfacing. This project was initiated in 2019 and has been completed as of the date of this report.

**6.1.4.2 Funding**

The Project was approved in the 2020 Capital Budget and \$2,750,000 was funded through the Federal Gas Tax Reserve fund together with the Provincial Grant Reserve fund (Ontario Community Infrastructure Fund Formula Based). As of December 31, 2021, \$2,083,816.49 had been spent.

**6.1.4.3 Adherence to the Procurement Policy**

On Schedule 17 we have assessed the actions taken by the Town regarding the 4<sup>th</sup> Concession Project, in relation to the requirements set out in the Procurement Policy.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

We note the following:

- It appears that purchases from 3 vendors which exceeded \$5,000 were authorized by the appropriate level but without the purchase orders required in accordance with the Procurement Policy.
- A purchase order was issued to Pierascenzi Construction Limited in relation to the construction tender, however, the order only included two of the three required signatures indicating approval.
- It appears that the purchase order prepared for Pierascenzi Construction Limited and issued on August 25, 2020 was issued after the related tender issued on July 15, 2020. The purchase order should have been issued prior to the tender, as set out in the Procurement Policy.
- It appears that no RFP was issued in relation to the engagement of HRYCAY Consulting Engineers Inc. (“HRycay”) as consultants on the Project, for which the Town incurred costs exceeding \$50,000. Per discussions with Town personnel, the Town had previously completed a successful RFP awarded to HRYCAY relating to another project at the Town which was delayed and the Town decided to engage HRYCAY to proceed with the 4<sup>th</sup> Concession project instead. This substitution does not appear to be provided for in the Procurement Policy.

#### 6.1.4.4 Invoice review

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected for review is included in Schedule 9 and the detailed results of our analysis are included in Schedule 18.

We note the following:

- 1 of the selected vendors had costs exceeding the threshold of \$100,000 requiring Council approval. We were not able to locate evidence that this was brought before Council for approval.
- 1 instance was noted where it appears the approval level obtained was lower than the approval level required in accordance with the Procurement Policy (approval at the



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

Director level was required based on the vendor total, but only Manager level approval was obtained).

**6.1.5 The Pacific Avenue Watermain Project**

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Pacific Avenue Watermain Project and outlined our findings below.

**6.1.5.1 Background**

The Pacific Avenue Watermain Project involved the replacement of the 200mm watermain, curbs, sidewalk and asphalt on Pacific Avenue from Simcoe Street to Richmond Street. This Project was initiated in 2020 and has been completed as of the date of this report.

**6.1.5.2 Funding**

The Project was approved in the 2020 Capital Budget for \$800,000, funded through Federal Gas Tax funding, the General Reserve fund and the Provincial Grant Reserve fund (Ontario Community Infrastructure Fund Formula Based). As of December 31, 2021, \$974,788.86 had been spent. Over-expenditure amounts were funded through additional Federal Gas Tax funding and the Water Capital Reserve, as presented to and approved by Council in Resolution #20200713-201.

**6.1.5.3 Adherence to the Procurement Policy**

On Schedule 19 we have assessed the actions taken by the Town regarding the Pacific Avenue Watermain Project, in relation to the requirements set out in the Procurement Policy.

We note the following:

- It appears that purchases from 3 vendors which exceeded \$5,000 were authorized by the appropriate level but without the purchase orders required in accordance with the Procurement Policy.
- A purchase order was issued to D’Amore Construction Limited in relation to the construction tender, however, the order only included two of the three required signatures indicating approval.
- It appears that the purchase order prepared for D’Amore Construction Limited and issued on July 24, 2020 was issued after the related tender issued on July 17, 2020.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

The purchase order should have been issued prior to the tender, as set out in the Procurement Policy.

**6.1.5.4 Invoice review**

As part of our analysis, we selected invoices pertaining to this Project to determine whether the nature of the invoiced amount appeared to be commensurate with the Project and whether the appropriate approval level for the expense was obtained. Invoiced amounts were reviewed at the vendor level, in order to address the risk of invoice splitting. Invoice splitting is a method whereby multiple invoices are requested from a single vendor in order to circumvent approval limits.

The listing from which invoices were selected for review is included in Schedule 10 and the detailed results of our analysis are included in Schedule 20.

We note the following:

- The apparent charges incurred from HRYCAY in relation to the Project totaled \$80,021.86, which was \$29,165.08 higher than the contract value of \$50,856.78 inclusive of HST. We understand that no change orders were issued and we were unable to determine whether these costs were appropriately approved in accordance with the Procurement Policy
- 1 instance was noted where it appears the approval level obtained was lower than the approval level required in accordance with the Procurement Policy (approval at the Director level was required based on the vendor total, but only Manager level approval was obtained).

**6.1.6 Recommendations**

Based on our review of the Capital Projects, KPMG has outlined recommendations in the table below which may strengthen the Town's related processes:



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

<b>Table 2</b> <b>Capital Project and procurement process recommendations for consideration</b> <b>The Town of Amherstburg</b>		
<b>Issue</b>	<b>Implication</b>	<b>Recommendation</b>
1. The Town's Procurement Policy was adopted January 1, 2005 and was last updated in June 2015.	The Procurement Policy may be out of date and insufficient relative to the Town's current operations.	The Town could consider undertaking an update of the Procurement Policy to ensure information in the Policy is sufficient and relevant to current operations at the Town. The Town could also consider reviewing the Procurement Policy to determine if updates are needed on a more frequent basis.
2. The Town does not do regular training or refresher training around policies and procedures applicable to Capital Projects or Procurement.	Town personnel may not be aware of requirements and/or expected behaviours in relation to Capital Projects and/or procurement.	The Town could consider implementing some regular and refresher training for Town personnel commensurate with job responsibilities. The Town could ensure personnel are aware of all policies and procedures relevant to their roles, including how to access them.
3. KPMG identified several instances of non-compliance with processes outlined in the Procurement Policy. For example, there appeared to be multiple instances of costs incurred in relation to Capital Projects that did not appear to have a sufficient level of approval as outlined in the Procurement Policy.	The Town's Procurement Policy appears to be robust and documents the process that Town personnel should be following in relation to various procurement-related activities. However, without processes to monitor these activities it is possible for personnel to intentionally or unintentionally circumvent required approvals as outlined in the policy.	The Town could consider undertaking a process to design and formalize a process for management review of certain processes outlined in the Procurement Policy. For example, the Town might consider use of a checklist to document review of appropriate approvals, etc.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

Table 2 (continued) Capital Project and procurement process recommendations for consideration The Town of Amherstburg		
Issue	Implication	Recommendation
4. The Town does not appear to have formalized internal controls related to their Capital Project or procurement process. Internal controls are processes effected by an entity's Board of Directors, management and other personnel designed to provide reasonable assurance of the achievement of objectives in the following categories: - Operational effectiveness and efficiency; - Financial reporting reliability; and - Legal and regulatory compliance.	Strong internal controls are important to increase operational efficiency, safeguard assets increase accuracy in financial reporting, and prevent and detect fraud.	The Town could consider undertaking an internal process to design and/or update internal controls critical to Capital Projects and Procurement and formalizing and implementing those controls. The Town could consider leveraging COSO or another framework to guide their internal controls journey.
5. The Town's Conflict of Interest ("COI") Policy was enacted October 23, 2006 and does not appear to have been updated since that time.	The Town's COI Policy may contain information that is incomplete and/or no longer consistent with industry better practices.	The Town could undertake a review of current 'better practices' in relation to Conflicts of Interest policies and amend the Town's policy accordingly. Recommendations regarding the COI policy have been included within this table.
6. The definition of a conflict of interest included in the current COI Policy appears to be out of date: " <i>A conflict of interest is defined as a conflict between an employee's personal interest and his/her responsibility as an employee of the Town of Amherstburg that interferes with the performance of his/her position in serving the interest of the Town of Amherstburg.</i> "	The definition of a conflict of interest is somewhat vague and does not sufficiently elaborate on what constitutes a personal interest. A key element missing from the Town's Policy is regarding conflicts of interest in appearance. Conflicts of interest in appearance, real or perceived could damage the credibility of the Town and its personnel.	The Town could consider updating or expanding the definition of a conflict of interest to define a personal interest. For example, " <i>a conflict of interest occurs when an individual's personal interests, family, friendships, financial or social factors could, or could appear to compromise the individual's judgement.</i> "
7. The sections of the Procurement Policy dealing with conflicts of interest appear to require the an employee to obtain a pecuniary (financial) benefit in order for a conflict of interest to limit their involvement in procurement.	It is possible for relationships, such as friendships to impact the judgement of employees without their receipt of a direct or indirect financial benefit. Further, it can be difficult to prevent or detect bribery or corruption (such as kickbacks). Therefore, it is easiest for the organization to limit situations in which those types of schemes can occur.  Further, it can be confusing and difficult to manage information related to one subject (such as conflict of interest) included in separate policies.	The Town could consider use of a conflict of interest definition consistent with current better practices: That does not require a pecuniary benefit for a conflict to be present.  The Town could also consider consolidating all information related to conflicts of interest to a single policy, then refer to that policy in other policy documents.





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **6.2 Operating budget**

### *Operating budget variances*

On an annual basis, the Town prepares a single-year operating budget for the upcoming year. On a quarterly basis, the Town prepares a variance analysis of the actual financial results of the Town relative to the operating budget.

Based on the scope of review and subject to the restrictions, limitations and assumptions outlined in this report, we have reviewed the Town's annual operating budget processes for the years ended December 31, 2019 and 2020 and outlined our findings below.

### **6.2.1 Quarterly variance analysis**

We reviewed the Town's quarterly variance analysis workbooks for the years ended December 31, 2019 and 2020. We note the following:

- The Town does not have a formalized process for the preparation or review of the quarterly variance analysis;
- The Town prepared a quarterly variance analysis workbook for each of the 8 quarters ended March 31 ("Q1"), June 30 ("Q2"), September 30 ("Q3") and December 31 ("Q4") of the years ended December 31, 2019 and 2020. We are unsure of the date that the quarterly variance analysis was prepared since the workbooks and related review were not dated;
- Within the workbooks, a tab was prepared for each Cost Centre of the Town and variances were calculated at the General Ledger ("GL") account level for each account;
- Variances at the end of Q1, Q2 and Q3 were calculated as the difference between budgeted annual revenue or expense amounts and the forecasted year end amount. We are unsure what the Town's process was to forecast year end amounts;
- Within the workbooks, there was evidence of review through comments by personnel from the Cost Centre as well as the Finance team;
- It appears that the Town did not apply a threshold (\$ or %) for review of the variances. In some instances, personnel from the Cost Centres and/or the reviewers appeared to provide comments regarding variances as low as \$1,000, while in other instances there were no supporting comments where perhaps there should have been.. For example, there were multiple instances noted of variances over \$5,000 without reviewer comments;



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- It appeared that the Town’s process to document review of the variances changed throughout the period under review. In Q2, Q3 and Q4 2019 it was unclear which reviewer comments were new for that quarter end, and which comments had been ‘rolled forward’ from Q1. However, in 2020 the Town’s variance analysis template was updated to include additional columns for each quarter;
- In some instances, comments left by personnel from the Cost Centres and/or the reviewers in 2019 contained insufficient detail to understand the source of the variance. For example, in Q1 2020 there were numerous deficits with the comment “COVID measures” without any further supporting details about the nature of the increased expense.
- We were unable to locate evidence of review of Q4 2020 variances in the Town’s workbooks;
- The workbooks appear to be overly manual. Some of the cells in the workbooks were hard coded and in some instances KPMG identified issues with formulas.

**6.2.2 Reports to Council**

We reviewed the Town’s 7 reports to Council regarding quarterly operating budget variances for the years ended December 31, 2019 and 2020. We note the following:

- It appears that the Town prepared reports to Council regarding 7 quarters in the years ended December 31, 2019 and 2020. The timing of those presentations is outlined in the table below:

<b>Table 3</b>		
<b>Timing of presentations to Council regarding quarterly operating budget variances</b>		
<b>For the years ended December 31, 2019 and 2020</b>		
<b>Period</b>	<b>Report to Council</b>	<b>No. of days</b>
Q1 2019	15-Jul-19	106
Q3 3019	9-Dec-19	70
Q4 2019	13-Jul-20	195
Q1 2020	10-Aug-20	132
Q2 2020	26-Oct-20	118
Q3 2020	9-Nov-20	40
Q4 2020	5-Apr-21	95

We note the following:

- We are unsure when the Town prepared the quarterly variance analysis;



### The Town of Amherstburg

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- It appears that the Town did not present a report to Council regarding variances for Q2 2019;
- For 4 of the 7 quarters reviewed, the Town presented quarterly variances to Council over 100 days after the period end, with the Q4 2019 quarterly variances presented July 13, 2020, 195 days after the period end.
- In the reports to Council for Q1, Q3 and Q4 2019, the variances were presented to Council in a table at the Department level. Since the Town's variance analysis is prepared at the GL account level, it is possible that there were offsetting variances (surpluses and deficits) which aggregated to what the reviewer considered to be a non-significant variance at the Departmental level but may have been of interest to members of Council individually. The information presented may not have been at a level of detail sufficient for Council to make decisions regarding budget variances. Similarly, the reports to Council regarding Q1, Q2 and Q3 2020 presented the variances aggregated at the Cost Centre level. It does not appear that a table of variances was included in the report to Council regarding Q4 2020.
- We noted instances where reports to Council included information on variances not captured in the Town's quarterly variance analysis workbooks. For example, in Q1 2019 there was a forecasted deficit of \$50,000 in Public Works vehicle and equipment maintenance which was not explained by reviewer comments in the quarterly variance analysis workbook. However, in the related presentation to Council it was noted that the deficit was expected due to, *"higher levels of outsourced fleet repairs and maintenance due to staffing absence in that area."*
- Overall, supporting explanations to Council regarding quarterly variances appeared to be consistent with comments documented in the quarterly variance analysis workbooks. However, similar to the presentation of financial information regarding the variances, explanations focused on variances at the Department/Cost Centre level and often focused on one or two items within that area contributing to the aggregated variance.

### 6.2.3 Annual operating budgets

We reviewed the Town's annual operating budgets for the years ended December 31, 2019 and 2020. We also inquired of personnel at the Town and members of Council about their concerns regarding the Town's annual operating budget process, if any. We note the following:

- The 2019 annual operating budget was presented to Council on February 25, 2019, nearly two months into the budgeted year;



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
 Report date: July 22, 2022

- The 2020 annual operating budget was presented to Council on November 25, 2019, approximately one month before inception of the budgeted year);
- From our discussions with personnel at the Town, there are several expenses of the Town that are allocated to a single Department or Cost Centre but are actually incurred by multiple departments. For example, all budgeted fuel costs of the Town are allocated to Public Works. However, other Cost Centres including Fire incur fuel costs.

**6.2.4 Recommendations**

Based on our review of the Town's operating budget process for the years ended December 31, 2019 and 2020, KPMG has outlined recommendations in the table below which may improve the Town's process:

<b>Table 4            Operating budget process recommendations for consideration            The Town of Amherstburg</b>		
<b>Issue</b>	<b>Implication</b>	<b>Recommendation</b>
1. The Town does not currently have a formalized process or policy regarding operating budgets.	A formal process document could outline roles and responsibilities in relation to the operating budget process. Without a formal process, personnel do not have an objective guide or standard to guide or evaluate performance of budget-related objectives.	The Town could consider formalizing and documenting an operating budget process outlining, at a minimum: - Method of preparing the Town's budget; - Roles and responsibilities of Town personnel in relation to budgeting; - Timing of budget milestones and deliverables; - Review and approval of the budget; and - Evaluation of Town performance against the budget.
2. There are no policies or processes outlining requirements of the Town to report financial results to Council.	Council may not be receiving financial information required for decision making on a timely basis.	The Town could consider formalizing a process to report financial results to Council outlining, at a minimum: - Frequency of reporting to Council; - Timing of reporting; - Information to be reported; and Roles and responsibilities of Town personnel in relation to reporting to Council.
3. Some budgeted expenses incurred by multiple cost centres are allocated to a single cost centre (ex. fuel costs).	If revenues or expenses are not allocated to cost centres at an appropriate level of detail, the Town may have difficulty analyzing the source of variances.	The Town could consider undertaking a review of budget allocations to ensure that costs are allocated to Cost Centres appropriately to facilitate the Town's ability to monitor and understand the performance of the Town relative to budget.
4. The Town does not have a defined threshold for variance analysis (\$ or %).	A threshold provides a benchmark for the Town to evaluate materiality of variances for investigation and reporting.	The Town could consider implementing a threshold for investigation and reporting of variances to senior administration and/or Council.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

Table 4 (continued)		
Operating budget process recommendations for consideration		
The Town of Amherstburg		
Issue	Implication	Recommendation
5. Variances reported to Council are aggregated at the Cost Centre or Department Level.	There may be offsetting variances (surpluses and deficits) which appear trivial when aggregated, but individually may provide information relevant for decision making and governance to Council.	The Town could consider whether variances are currently reported to Council at a sufficient level of detail.
6. The Town did not present the Q2 2019 variances to Council. The Town does not have a formalized schedule for presenting quarterly variances to Council.	Council may not have information required for decision making and governance.	The Town could consider formalizing a schedule outlining timing and frequency of reporting to Council regarding quarterly budget variances.
7. The 2019 operating budget was presented to Council in February of that year.	Council approved a budget several months into the budgeted year. Town personnel and Council may not have had information required for planning, decision making and governance.	The Town could consider formalizing a schedule for finalizing the annual operating budget in advance of the related year.
8. The Town's budget process is overly manual.	Using manual templates reduces efficiency and increases the likelihood of errors.	The Town could consider options for budgeting within existing software suites. Alternatively the Town could consider locking certain cells in the operating budget templates to mitigate the risk of deleting or changing formulas.
9. The Town has experienced significant turnover of finance personnel.	High turnover of staff combined with a lack of codified processes has resulted in knowledge gaps and inconsistent processes at the Town.	The Town could consider cross-training finance personnel to mitigate the risk of knowledge loss when personnel leave the Town.
10. The Town does not appear to have formalized internal controls related to their annual operating budget process. Internal controls are processes effected by an entity's Board of Directors, management and other personnel designed to provide reasonable assurance of the achievement of objectives in the following categories: - Operational effectiveness and efficiency; - Financial reporting reliability; and - Legal and regulatory compliance.	Strong internal controls are important to increase operational efficiency, safeguard assets increase accuracy in financial reporting, and prevent and detect fraud.	The Town could consider undertaking a review of internal controls critical to operating budgets including variance analysis and formalizing and implementing those controls. The Town could consider leveraging COSO or another framework to guide their internal controls journey.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

## 7 Standards and independence

This report was prepared by Karen Grogan, MBA, DIFA, CPA, CA, CBV, CFF and Tyler Reavell, CPA, CA, in accordance with the practice standards of the Canadian Institute of Chartered Business Valuators.

We believe that we are independent of the Town and that we have prepared our report in an independent and objective manner. Moreover, our fees for this engagement are not contingent upon our findings or any other action or event resulting from the use of this report.

Karen Grogan, MBA, DIFA CPA, CA, CBV, CFF  
Senior Vice President

Tyler Reavell, CPA, CA  
Manager

*Direct Dial (519) 747-8223*



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **A Appendix A: Scope of Review**

Our comments, calculations and analysis as contained in this report are based on our review of the following information. (Note: KPMG included the original file names of files provided by the Town below)

- Consolidated Financial Statements of The Town for the year ended December 31, 2019
- Consolidated Financial Statements of The Town for the year ended December 31, 2020
- 2019 Final Approved Budget of the Town, dated February 21, 2019
- 2020 Final Approved Budget of the Town, dated November 25, 2019
- Q1 Master File – 2019 (The internal quarterly variance analysis prepared by the Town for the 3 months ended March 31, 2019)
- Q2 Master File – 2019 (The internal quarterly variance analysis prepared by the Town for the 6 months ended June 30, 2019)
- Q3 Master File–jr (The internal quarterly variance analysis prepared by the Town for the 9 months ended September 30, 2019) [we understand “jr” refers to Justin Rousseau, former Treasurer]
- 2019 Q4 (The internal quarterly variance analysis prepared by the Town for the year ended December 31, 2019)
- 2020 QTR 1 Variance (The internal quarterly variance analysis prepared by the Town for the 3 months ended March 31, 2020)
- 2020 QTR 2 Variance (The internal quarterly variance analysis prepared by the Town for the 6 months ended June 30, 2020)
- 2020 QTR 3 Variance (The internal quarterly variance analysis prepared by the Town for the 9 months ended September 30, 2020)
- Appendix C – By Budget Centre (The internal quarterly variance analysis prepared by the Town for the year ended December 31, 2019)
- 2019 First Quarter Operating Variance as at March 31, 2019 (Town presentation to Council RE operating budget variances)



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- Variance Report – Period Ending September 30, 2019 (Q3) (Town presentation to Council RE operating budget variances)
- 2019 Year End (Q4) Budget to Actual Summaries and Transfers (Town presentation to Council RE operating budget variances)
- 2020 First Quarter (Q1) Variance at March 31, 2020 (Town presentation to Council RE operating budget variances)
- 2020 Second Quarter Variance as at June 30, 2020 (Town presentation to Council RE operating budget variances)
- 2020 Third Quarter Variance as at September 30, 2020 (Town presentation to Council RE operating budget variances)
- The Procurement Policy dated June 1, 2015
- The Conflict of Interest Policy dated October 23, 2006
- Certain meeting minutes from Regular, Special and In-Camera Council meetings as listed in Schedules 11, 13, 15, 17 and 19;
- Certain Reports to Council prepared by Town staff as listed in Schedules 11, 13, 15, 17 and 19;
- Certain invoice copies issued by vendors selected as described in the Methodology section;
- Certain purchase orders issued by the Town;
- Memorandum from Golder Associates Re: Property Valuation Scenarios for 290, 296, 306 Dalhousie Street, Amherstburg, Ontario dated December 23, 2016;
- 2018, 2019 and 2020 Capital Budgets;
- Certain RFQ, RFP and Tender documents, including bids and bid evaluations;
- Certain agreements with vendors relating to the capital projects selected; and
- Vadim Reports for expenditure accounts related to the five in-scope capital projects.





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **B Appendix B: Work Plan**



# TOWN OF Amherstburg

Review of internal controls, operating budgets and capital projects

Phase 1 Work Plan

January 28, 2022

# Project Overview - Background and Work Plan

## Work Plan

- The purpose of this work plan is to ensure clarity of expectations between KPMG and the Town of Amherstburg (the “Town”)
- This work plan contains information on project objectives, project management, and those involved with the Engagement

## Project Objectives – How will we define success?

KPMG has been engaged by the Town to undertake a review (the “Engagement” or “Review”) in response to a motion of Town Council (“Council”) on December 13, 2021. In accordance with that motion, the overall objective of the Engagement is to conduct a review of:

- Internal controls in place at the Town;
- Operating budget variances that have occurred at the Town; and
- Capital projects completed and/or underway at the Town with a project value greater than \$300,000.

We have issued an Engagement Letter dated January 28, 2022. In accordance with that letter, specific Engagement objectives of Phase 1 include the following:

1. **Review certain capital projects at the Town** – KPMG will conduct a review of the Town’s adherence to policies and procedures and internal controls in relation to three capital projects of the Town: The Amherstburg Community Hub located at 320 Richmond Street (the “Community Hub”), the Duffy’s Tavern property located at 306 Dalhousie Street (the “Duffy’s Property”) and the Bellevue property located at 525 Dalhousie Street (“Bellevue”).
2. **Review a sample of water, wastewater and road projects** – KPMG has randomly selected a sample of 2 water, wastewater and roads capital projects completed and/or underway at the Town during the years ended December 31, 2020 and 2021 with a project value greater than \$300,000. The selected projects are: REHAB OF 4<sup>TH</sup> CONC N (ALMA-CITY10) and PACIFIC STREET WATERMAIN REPLACE. KPMG will conduct a review of the Town’s adherence to policies and procedures and internal controls in relation to the projects.
3. **Review the annual budgeting process of the Town** – KPMG will review the Town’s adherence to policies and procedures and internal controls in relation to annual budgeting and quarterly budget variance analysis of the Town for the years ended December 31, 2019 and 2020.



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# Project Overview - Scope, Deliverables and Timing

## **Project Drivers - Why are we doing this, what problem do we want to solve?**

- Council has asked the Town to engage KPMG to conduct a review of certain activities of the Town. We understand that Council has requested this review in response to certain concerns of the Town's constituents.

## **Project Principles – What is Important to Us?**

- We will leverage the knowledge and expertise of the Town's management and employees as a foundation to conduct the Review and to arrive at our findings through a transparent process facilitated by KPMG.
- The framework and approach will be based on leading practices leveraged from KPMG's prior experience in conducting similar reviews.
- This Engagement is not an audit. Rather, the Review aims to examine the Town's adherence to certain policies and procedures.

## **Project Timing**

- The project will commence on February 1, 2022, and all engagement activities and deliverables will be completed and submitted to the Town on or before May 31, 2022, except for the final report presentation. Timing of the final report presentation will be subsequently determined by the Town.

# Project Overview - Scope, Deliverables and Timing

## Phase 1 Scope & Deliverables

- **Planning & Scoping**
  - Kick-off meeting with Project Sponsor;
  - Determination of appropriate team members at the Town for involvement and support of engagement; and
  - Confirmed work plan and established status reporting structure.
- **Environmental Scan**
  - Support request listing provided to the Town; and
  - Preliminary review of relevant policies and procedures, and relevant internal controls.
- **Review and Analysis**
  - Review five in-scope capital projects
  - Review supporting documentation against documented processes (tendering, proposal, acceptance, etc.);
  - Interview appropriate personnel for each project; and
  - Review relevant internal controls.
  - Review budgeting process for years ended December 31, 2019 and 2020
  - Review supporting documentation against documented processes (annual budgeting process, variance analysis, reporting, etc.);
  - Interview appropriate personnel; and
  - Review relevant internal controls.
- **Reporting**
  - Summary of findings identified during Phase 1, if any, presented to Town verbally;
  - Recommendation for further review (Phase 2), if applicable;
  - Draft report provided to the Town for comment; and
  - Final report provided to Town and presentation of findings to Council.



# Key Dates

Key Dates	Date	Participants
Project Kick Off meeting with Project Sponsor	Week of February 1	Project Sponsor
Preliminary interviews	Weeks of February 8 and February 15	TBD
Interviews and discussions (capital projects and budgeting)	Weeks of February 21 and 28	TBD
Interviews and walkthroughs, if required (internal controls)	Weeks of March 7 and 14	TBD
Verbal report of preliminary findings, recommendations for further review, if applicable	TBD	Project Sponsor
Draft report provided to Town	TBD	Project Sponsor
Final report provided to Town	TBD	Project Sponsor, Council
Presentation of findings to Council	TBD	Project Sponsor, Council

# Project Management

## **Project Sponsor**

- The Project Sponsor is the champion for the project and ensures the objectives and priorities of the Town are achieved at the conclusion of the project.

## **Status Reporting**

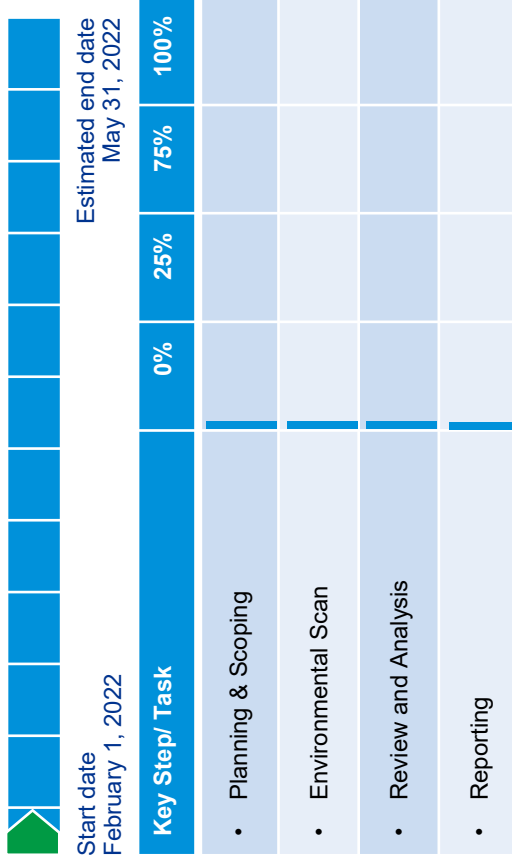
- The KPMG project team will submit to the Project Sponsor a brief status report, based on the format presented in the following slide, on a bi-weekly basis.
- The status report may be followed up with a brief phone call should there be any risks or issues that need to be addressed.



# Town of Amherstburg – SAMPLE Status Update

## Overall status - February 4, 2022

### Timeline



Current and last week's accomplishments
<ul style="list-style-type: none"> <li>N/A</li> </ul>

Next steps / action items
<ul style="list-style-type: none"> <li>N/A</li> </ul>

Outstanding issues and risks
<ul style="list-style-type: none"> <li>N/A</li> </ul>

Project status
Overall <b>G</b> Schedule <b>Y</b> Budget <b>G</b> Scope <b>G</b>

**Legend:**

- G** On schedule
- Y** Issues present but planning is underway to mitigate them
- R** Issues present which require immediate action to address them

# KPMG Project Team

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**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **C Appendix C: Procurement Policy – Relevant Sections**

We have determined the following sections of the Procurement Policy dated June 1, 2015 to be relevant to our analysis:

### **11. Reporting**

11.1. An administrative report to the CAO by a Director is required for the approval of the acquisition of goods and/or services where all of the following criteria has been met:

- 11.1.1. The value of the goods and/or services is between \$50,000 and \$100,000.
- 11.1.2. Procedures defined by this policy have been followed.
- 11.1.3. The acquisition is within the approved departmental budget amount with the funding sources determined.
- 11.1.4. The lower responsive bid is being recommended.

11.2. A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met:

- 11.2.1. The value of the goods and/or services is over \$100,000.
- 11.2.2. The Procurement Policy is being waived.
- 11.2.3. Acquisition is a lease arrangement.
- 11.2.4. The acquisition exceeds the approved departmental budget.
- 11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure.
- 11.2.6. The lowest responsive bid is not being recommended for award of contract.
- 11.2.7. The CAO requests that a report be presented to Council for consideration and approval.
- 11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval.
- 11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.

### **13. Purchase Orders**

13.1. Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.

13.2. Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order:

- 13.2.1. Issuing Manager/Director
- 13.2.2. Director of Financial Services



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 13.2.3. Manager of Special Projects
- 13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)

13.3. Blanket purchase orders may be established by the Manager of Special Projects by the competitive purchasing method for the estimated annual value, when all of the following criteria has been met:

- 13.3.1. One or more departments repetitively orders the same deliverables, or range of deliverables, and the actual demand (including quantity, delivery date, delivery location, etc.) is not known in advance.
- 13.3.2. The deliverables are readily available to be ordered when the requirement arises.
- 13.3.3. Prearranged prices or a prearranged pricing basis can be established at the outset and there is no need or intention to negotiate prices at the time of order.

**14. Purchasing Thresholds**

**14.1. Items and Services Valued Under \$5,000 – Direct Acquisition**

- 14.1.1. This process is undertaken where all of the following criteria exist:
  - 14.1.1.1. The requirements for goods and services can be defined and for which a clear and single solution exists.
  - 14.1.1.2. The total cost of the goods and services is not greater than \$5,000 excluding applicable taxes.
  - 14.1.1.3. Sufficient funds are available in the approved Operating or Capital Budgets to pay for the goods and services.
- 14.1.2. A report to Council authorizing the acquisition is not required.
- 14.1.3. A Purchase Order is not required.
- 14.1.4. Quotes are not required, however, informal quotations may be requested where it is in the best interest of the Town to do so.
- 14.1.5. Purchases are to be placed on corporate accounts, where available.
- 14.1.6. Purchasing Cards or Credit Cards may be used for low-value purchases in accordance with Section 29 – Corporate Credit Cards, and Section 30 – Purchasing Cards contained within this policy.
- 14.1.7. All such purchases shall be supported by invoices and delivery slips as approved by the department Manager.

**14.2. Items and Services Valued \$5,000 to \$50,000 – Quotations**

- 14.2.1. A minimum of three quotations (where possible) are to be sought before the Town commits to any vendor.
- 14.2.2. The award of contract shall be to the lowest compliant bid.
- 14.2.3. The Town reserves the right to accept or reject any quotation.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 14.2.4. Directors shall approve acquisitions valued between \$5,000 and \$50,000 and provide notice of said approval in writing to the Manager of Special Projects.
- 14.2.5. A report to Council is not required.
- 14.2.6. For Purchases between \$5,000 and \$15,000 – Informal Quotation
  - 14.2.6.1. This process is undertaken where all of the following criteria exist:
    - a. The requirement for goods and services can be defined and for which a clear and single solution exists.
    - b. The total cost is greater than \$5,000 and less than \$15,000 excluding applicable taxes.
    - c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
    - d. An authorized Purchase Order has been provided to the initiating department for the goods and services.
  - 14.2.6.2. An informal quotation is a process where suppliers are requested to submit quotations on specific goods or services. This process does not involve advertising, sealed bids, or the preparation of formal quotation documents.
  - 14.2.6.3. The respective department shall submit to the Manager of Special Projects a minimum of three quotations before the Town commits to any vendor.
  - 14.2.6.4. If only one quotation is received, the Town may exercise its right to cancel the call for quotations.
  - 14.2.6.5. The CAO and the Director have the authority to legally bind any associated agreements or contracts.
  - 14.2.6.6. Where appropriate, the Manager of Special Projects may deem it necessary to acquire goods and services valued between \$5,000 and \$15,000 by way of formal Request for Quotation (RFQ), Tender or Request for Proposal (RFP).
- 14.2.7. For Purchases between \$15,000 and \$50,000 – Formal Request for Quotation (RFQ)
  - 14.2.7.1. This process is undertaken where all of the following criteria exist:
    - a. The requirement for goods and service scan be defined and for which a clear and single solution exists.
    - b. The total cost is greater than \$15,000 and less than \$50,000 excluding applicable taxes.
    - c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
    - d. An authorized Purchase Order has been provided to the initiating department for the goods and services.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 14.2.7.2. An RFQ is a competitive process where suppliers are requested to submit quotations on specific goods or services. The formal process includes:
    - a. Preparation of an RFQ document by the Manager of Special Projects, in coordination with the initiating department. This document provides the prospective bidders with clear instructions, specifications, terms and conditions and a quotation form on which bids are to be submitted.
    - b. A time and place where bids will close.
    - c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.
  - 14.2.7.3. An RFQ will be issued by the Manager of Special Projects.
  - 14.2.7.4. The CAO and the department Director have the authority to legally bind any associated agreements or contracts.
  - 14.2.7.5. Where appropriate, the Manager of Special Projects may deem it necessary to acquire goods and services valued between \$15,000 and \$50,000 by way of Tender or Request for Proposal (RFP).
- 14.3. Items and Services Valued Over \$50,000 – Tender or Request for Proposal (RFP)
- 14.3.1. Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:
    - 14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.
    - 14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.
  - 14.3.2. Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.
  - 14.3.3. The Mayor and Clerk have the authority to legally bind any associated agreements or contracts.
  - 14.3.4. A Purchase Order is required prior to issuing Tenders or RFPs.
  - 14.3.5. The Town reserves the right to accept or reject any quotation.
  - 14.3.6. The issuing Department is responsible for maintaining current bonds, insurance certificates and WSIB certificates, as called for in the bid documents. Copies of executed contracts, containing the required insurance certificates, bonds and financial securities and WSIB certificates, etc. shall be provided to the initiating department, the consultant (if applicable), the contractor, Clerk, and Manager of Special Projects.
  - 14.3.7. **Tender**
    - 14.3.7.1. Used for items, services, or construction with precise specifications valued over \$50,000.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 14.3.7.2. This process is undertaken in cases where all of the following criteria exist:
  - a. The requirements for goods and services can be defined and for which a clear and single solution exists.
  - b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes.
  - c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
  - d. An authorized Purchase Order has been provided to the initiating department for the goods and services.
  - e. Bids can be submitting on a common pricing basis.
  - f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.
- 14.3.7.3. A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes:
  - a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted.
  - b. Official receipt and opening of bids.
  - c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.
- 14.3.7.4. Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.
- 14.3.7.5. Tenders will be issued by the Manager of Special Projects.
- 14.3.7.6. The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.
- 14.3.7.7. Each sealed bid received in response to a tender call shall be reviewed to determine whether a bid irregularity exists and if any, action is taken according to the nature of the irregularity (see Appendix B).
- 14.3.8. Request for Proposal (RFP)
  - 14.3.8.1. Used for the engagement of professional and consulting services for a project over \$50,000 where a project design or execution plan is required to be provided with the proposal submission.





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 14.3.8.2. This process is undertaken in cases where all of the following criteria exist:
  - a. The requirements for goods and services cannot be specified.
  - b. The requirements of the Town are best described in a general performance specification.
  - c. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes.
  - d. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.
  - e. An authorized Purchase Order has been provided to the initiating department for the goods and services.
  - f. Best value for the Town can be achieved by an award selection made on the basis of a specified RFP evaluation criteria ranking scheme and analysis by an RFP evaluation committee.
- 14.3.8.3. An RFP will be issued by the manager of Special Projects in cooperation with the initiating department.
- 14.3.8.4. A standard RFP requires information from proponents that includes, but is not limited to, qualifications and experience, strategy, approach, methodology, scheduling, past performance, facilities and equipment, references, as well as associated cost.
- 14.3.8.5. RFPs are not formally opened in public and are scored by a designated Evaluation Committee using an evaluation scoring scheme based on the submission criteria required in the proposal submissions. RFPs are not awarded solely on the proposal price, but are awarded based on the highest scoring compliant proposal and at the recommendation of the Evaluation Committee. Price is a consideration during the evaluation and the weight of the proposal price shall vary based on the specific project program. It is not necessary to disclose prices or terms at the time of submission. If only one proposal is received, the Director has the options of not opening the proposals and closing the call for proposals, as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.

**15. Sealed Bid Procedures**

**15.1. Specifications**

- 15.1.1. All sealed bid documents must first be reviewed and approved by the Manager of Special Projects and secondly by the Risk Manager prior to being issued. Issuance of sealed bid documents to bidders will be out of a centralized location at Town Hall, coordinated by the Manager of Special Projects.
- 15.1.2. If in the opinion of the Director, after consultation with the Manager of Special Projects, it is not feasible for the Town to prepare defined specifications in order to solicit bids, an RFP for Professional Services, Consultant, or



## The Town of Amherstburg

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

Engineer may be issued for this purpose. If, in the opinion of the Director, a firm has acute knowledge of the project specifics, or has past experience relating to the scope of work involved in the project where it would be disadvantageous for another firm to prepare the specification documents, the preparation may be assigned to that particular firm upon approval of the CAO.

- 15.1.3. Engineers or Consultants employed to manage project projects and perform contract administration shall work with the Manager of Special Projects to ensure that projects are prepared and administered in conformance to this policy.
- 15.1.4. When sealed bid documents are being prepared by the Manager of Special Projects, the issuing department must provide the scope of work specifications and technical details to the Manager of Special Projects to be included in the documents prior to preparation.
- 15.1.5. Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.
- 15.1.6. Where practical, specifications or terms of reference should be considered that are detailed but not brand specific to leave room for potential vendors to provide alternatives in the event that an equal or better-proven product or method is available.
- 15.1.7. Vendors, or potential vendors, should not be requested to expend time, money, or effort on design or in developing specifications beyond the normal level of service expected from vendors.
- 15.1.8. The Town reserves the right to charge a fee to potential bidders and proponents for the acquisition of sealed bid documents.
- 15.1.9. Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.
- 15.1.10. All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.

### 15.2. Bonds and Securities

- 15.2.1. The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to:
  - 15.2.1.1. Financial bonds for contract performance.
  - 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract.
  - 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

whether the Town has a right between itself and the supplier to make a demand.

- 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.
- 15.2.2. The Town reserves the right to use e-bonds and e-bond services if it so chooses.
- 15.2.3. Bid Bonds
  - 15.2.3.1. A bid bond guaranteeing entry into contract shall be included the sealed bid submission envelope for:
    - a. Municipal construction projects.
    - b. Special maintenance contracts.
    - c. Demolition contracts.
  - 15.2.3.2. The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.
  - 15.2.3.3. A certified cheque from the bidder in the required bid bond amount may be submitted in lieu of a formal bid bond document where the project can reasonably be expected to be complete within three months or less.
  - 15.2.3.4. All forms of security shall be returned to unsuccessful bidders when the contract has been awarded and executed.
- 15.2.4. Performance Bond and Labour and Materials Payment Bond
  - 15.2.4.1. Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.
  - 15.2.4.2. Performance Bonds are required for all service contracts and non-construction projects valued over \$75,000.
  - 15.2.4.3. The Manager of Special Projects and the Risk Manager may require Labour and Materials Payment Bonds for any project with any estimated value if it is deemed to be in the best interests of the Town to do so.
  - 15.2.4.4. Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.
- 15.2.5. Maintenance Bond
  - 15.2.5.1. The amount of the bond shall be determined by the Manager of Special Projects and the Risk Manager and shall not be less than 50% of the total project cost.



## **The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 15.2.5.2. The Manager of Special Projects and the Risk Manager may require a Maintenance Bond for any project with any estimated value if it is deemed to be in the best interests of the Town to do so.
- 15.2.6. Holdback
  - 15.2.6.1. If it has been deemed that a risk to the Town of Amherstburg has not been adequately limited by the progress payment provisions of the contract, an additional minimum holdback of 10% may be required.
  - 15.2.6.2. Holdback funds on construction contracts may be released when all of the following has occurred:
    - a. The contractor submits a statutory declaration that accounts have been paid and that all documents have been received for all damage claims.
    - b. A clearance from WSIB has been provided for any arrears of WSIB assessments.
    - c. It has been verified that there are no existing construction liens applied to the project and all requirements of the Construction Liens Act have been satisfied.
    - d. Receipt of certification, where applicable, that liens have not been registered.
    - e. Certification from the Director that the conditions of the contract have been satisfied.

### **15.3. Sealed Bid Management**

- 15.3.1. The Manager of Special Projects will prepare and/or approve all sealed bid documents and advertise and issue on behalf of the issuing department through a standardized process and at a centralized location at Town Hall.
- 15.3.2. Sealed bid documents and associated addenda will be issued and received by the Manager of Special Projects who will act as the Corporate Contact between the Town and potential bidders, proponents and local construction associations for all sealed bid procedures. All inquiries regarding sealed bid processes will be addressed to the Corporate Contact. Inquiries regarding technical aspects of the project will be directed to the Project Manager, who may also be named as an additional Corporate Contact in the bid documents.
- 15.3.3. After the contract has been awarded, the Project Manager will oversee the completion of the contract per the specifications identified in the contract.

### **15.4. Sealed Bid Submissions**

- 15.4.1. Bids or proposals for the Town of Amherstburg in the form of the RFQ, RFP or Tender shall be submitted and received in the manner prescribed in the sealed bid specifications. Any bid documents that are submitted or received in a manner contrary to that which is prescribed in the bid document will be deemed an irregular bid in accordance with Appendix B – Bid Irregularities.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 15.4.2. Where a mandatory site meeting is specified and required as part of the sealed bid process, only those proponents attending the mandatory site meeting shall be permitted to submit a bid for that project. Bids from proponents who did not attend mandatory site meetings will be immediately disqualified in accordance with Appendix B – Bid Irregularities.
- 15.4.3. All bid documents submitted to the Town of Amherstburg by formal bid process shall be submitted to the Town in a sealed envelope and shall be clearly marked as to the contents bearing the provided envelope cover sheet as provided in the bid documents. Any bids received in an unsealed envelope and/or absent of any provided envelope cover shall be immediately disqualified in accordance to Appendix B – Bid Irregularities.
- 15.4.4. Faxed or emailed bids will not be accepted unless otherwise stated in the bid documents.
- 15.4.5. Bids submitted by proponents/bidders shall include all of the mandatory information specified in the bid document. Missing or incomplete mandatory information shall cause a bid to be immediately disqualified in accordance to Appendix B – Bid Irregularities.
- 15.4.6. A proponent may submit more than one bid up to the official closing time. The last bid document received from a proponent shall supersede and invalidate all bids previously submitted by that proponent.
- 15.4.7. Proponents may withdraw their bid in accordance to the process specified in the bid documents.
- 15.4.8. Bids received after the official closing time shall be immediately disqualified and returned unopened to the bidder.
- 15.4.9. Bids received without the application of the corporate seal may be considered executed provided the signatory has declared that they are legally able to bind the corporation. Should this declaration be absent, the Town may review the situation on a case by case basis as noted in Appendix B – Bid Irregularities.
- 15.4.10. Where a bid requires a supplied list of all subcontractors to be employed by the contractors on a project, any proposed changes to or deletion of subcontractors after the public opening of the bid shall require the prior approval of the Project Manager.
- 15.4.11. The Town of Amherstburg reserves the right to declare a bid to be unbalanced, as defined in Section 4.0 - Definitions.
- 15.4.12. The Town of Amherstburg is under no obligation to accept the lowest or any bid received through sealed bid process and the Town will not accept any responsibility, financial or otherwise, claimed by or resulting from, a proponent's response to a bid document.
- 15.4.13. The Town of Amherstburg reserves the right to withdraw or change the scope of any bid document without providing reason for such change or withdrawal at any time during the bid process up to the point where the contract



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

has been awarded. The Town will not accept responsibility, financial or otherwise, for any proponent responding to such withdrawal or changed bid document.

- 15.4.14. The Town of Amherstburg reserves the right to issue addendums to a bid document as specified in each individual bid document prior to the closing date and time. Bidders must acknowledge receipt of said addendums with their submissions on the appropriate bid form.
- 15.4.15. The Town of Amherstburg reserves the right to accept or reject any bid at any time during the bid process and will not accept responsibility, financial or otherwise, for any proponent responding to such call for bids.
- 15.4.16. Bidders responding to a bid request by the Town of Amherstburg are responsible for reviewing the bid documents in their entirety, in conjunction with this policy and shall be responsible for responding to a bid request in the manner prescribed in the bid document and this policy.

**15.5. Sealed Bid Opening and Analysis**

- 15.5.1. Opening of RFQs and tenders will be organized by the Manager of Special Projects. The Project Manager, Consulting Engineer (if applicable), Director of Financial Services, and Clerk shall be in attendance to witness the proceedings. If one of the aforementioned employees is not able to attend an opening, a delegate may be assigned.
- 15.5.2. Tenders and RFQs will be opened by the Manager of Special Projects, who will declare the following:
  - 15.5.2.1. Bidder name.
  - 15.5.2.2. If a bid bond was required as part of the bid document, its presence shall be acknowledged or its absence announced.
  - 15.5.2.3. Total amount of the bid.
  - 15.5.2.4. Acknowledgement of addendum/addenda.
- 15.5.3. Verification of the total amount of each quotation announced and recorded at the opening shall be subject to correction following an analysis of the submitted bids for bid irregularities.
- 15.5.4. Proposals received as a result of an RFP will be first opened by the Manager of Special Projects and Project Manager to confirm compliance to submission standards and then further evaluated and scored by an appointed Evaluation Committee.
- 15.5.5. All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.
- 15.5.6. If the procurement documents were prepared in cooperation with an Engineer, Consultant or other service provider, the bids shall further be



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

analyzed by said professional with a result of their review provided in writing, and shall be included as an attachment to any reports to the CAO or Council.

**17. Contracts and Agreements**

17.1. Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.

17.2. Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.

17.3. Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows:

- 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director
- 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk

17.4. Prior to the commencement of any work or the supply of any goods and services where the value is over \$5,000, the contractor must submit to the Town the required documentation to form a complete contract as indicated by the bid documents that may include, but is not limited to:

- 17.4.1. Required Bonds and Securities
- 17.4.2. Proof of Insurance
- 17.4.3. WSIB Certificates

17.5. Projects shall not commence, or the provisions of the items acquired shall not be supplied, until the formal agreement or contract has been executed by all parties and all insurance, bonds and securities have been received, if said agreement is deemed necessary.

17.6. Where a contract may extend beyond the term of Council, the contract shall contain provisions to minimize the financial liability of the Town of Amherstburg should the subsequent Council not approve sufficient funds to complete the contract and the Town may terminate the contract.

17.7. No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

17.8. Where contracts and agreements provide provisions for optional extensions after the original contract period, and where the acquisition valued at \$100,000 and over, the Director shall provide to Council for their approval, a report that summarizes the following:

- 17.8.1. That a contractor performance review has been conducted and the performance has been satisfactory in meeting the terms of the contract.
- 17.8.2. Why the renewal is in the best interest of the Town of Amherstburg.
- 17.8.3. Any contractual increases as a result of the extension of the original contract and the funding sources as approved by the Director of Financial Services.

17.9. Original copies of executed contracts shall be provided to the following:

- 17.9.1. Initiating Department
- 17.9.2. Contractor
- 17.9.3. Consultant (where applicable)
- 17.9.4. Clerk

17.10. A reproduced copy of the executed contract shall be provided to the Manager of Special Projects.

**23. Contractor Performance Rating System**

23.1. Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.

23.2. The Contractor's performance review will be documented using prescribed forms as defined by the Manager of Special Projects, and will be acknowledged by both the Project Manager and the Contractor. Should a Contractor refuse to sign the performance review document, the review will be considered unsatisfactory, regardless of outcome.

23.3. Performance reviews shall be kept on file by the Manager of Special Projects.

23.4. Contractors who receive an unsatisfactory performance review will not be eligible to bid on Town projects for a two-year period from the date of the review. Bids received will be returned unopened to ineligible bidders.

23.5. The CAO may extend or cancel a Contractor's ineligibility period at his discretion.

**24. Exceptions to Procurement Procedures**

24.1. Exceptions to specified procurement and purchasing procedures may be requested by a Director and approval shall be granted by the CAO.

24.2. Exceptions to the Procurement Policy will be documented in writing with records kept on file by the Manager of Special Projects.

24.3. Exceptions will only be considered by the CAO in the following circumstances:

- 24.3.1. Volatile Market Conditions





**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 24.3.1.1. Notwithstanding the provisions of this policy, where market conditions are such that long term price protection cannot be obtained for goods and services, the Director will obtain competitive prices for short term commitments until such a time reasonable price protection and firm market pricing is restored.
- 24.3.2. Sole Source Purchasing
  - 24.3.2.1. Purchase by negotiation may be adopted if any of the following conditions apply:
    - a. Goods and services are in short supply due to market conditions.
    - b. The sources of supply are so specialized or restricted to the extent that there is not effective price competition.
    - c. Consideration of substitutes is precluded due to any of the following:
      - i. Components or replacement parts for which there is no substitute.
      - ii. Compatibility with an existing product, facility, or service is required.
      - iii. Specific standards are adopted by Council.
    - d. There is documented evidence that the extension or reinstatement of an existing contract would prove most cost effective or beneficial (a savings of a minimum of 10% of the original contract must be proven). The contract shall only be reinstated if the previously contracted work was substantially completed less than one calendar year.
    - e. Work is required at a location where a contractor has already been secured through a procurement process, with established unit prices and it is considered to be beneficial and cost effective to extend the unit prices for the work to be completed for the Town. This shall only apply if the project for which the unit prices are to be extended was substantially completed less than one calendar year.
    - f. After the procurement process has closed, it may be necessary for discussion to clarify and/or make significant revision(s) to the initially defined requirements of the call for bids.
    - g. When only one bid is received through the bid solicitation process and it is impractical to recall the requirements of the call for bids.
  - 24.3.3. Pilot Projects
    - 24.3.3.1. The Town may participate in an experimental trial or test to confirm that a program or initiative is attainable and within the best interests of the Town to pursue. Funds may be extended to initiate said program trial or test, regardless if the initiative is executed past the trial period or test phase.
    - 24.3.3.2. A contractor or service provider coordinating a pilot project may be directly acquired, upon approval of the CAO.
  - 24.3.4. Council Privilege
    - 24.3.4.1. Council, by means of official recommendation, may waive the Procurement Policy on a case by case basis.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- 24.3.5. Emergency Purchasing
  - 24.3.5.1. Notwithstanding the provisions of this policy, the following shall only apply in case of an emergency, when an event occurs that is determined by a Director and the CAO to be:
    - a. A threat to public health.
    - b. The maintenance of essential town services.
    - c. The welfare of persons of public property, or
    - d. The security of the Town's interests and the occurrence requires the immediate delivery of goods or service and time does not permit for competitive bids.
  - 24.3.5.2. Sole sourcing because of an emergency on the basis noted in section 23.3.5.1 shall be applied in accordance to section 12 - Emergency Purchasing provided in this policy.
- 24.3.6. Cooperative or Joint Venture
  - 24.3.6.1. The Town may participate with other government agencies or public authorities in cooperative purchasing and acquisition ventures, or utilize a "piggy back clause" within public sector contracts whenever it is determined to be in the best interest of the Town to do so.
  - 24.3.6.2. The Town may enter into arrangements with area municipalities, local boards, and other public bodies or authorities for the purchase of deliverables on a cooperative or joint basis where there are economical advantages to doing so, provided that under any such approved arrangement the methods utilized are competitive and adequate arrangements have been made for the provision of all necessary support required for the method of purchase.
- 24.3.7. Unsolicited Proposal
  - 24.3.7.1. Any purchasing activity resulting from the receipt of an unsolicited proposal shall comply with the provisions of this policy. A contract resulting from an unsolicited proposal shall be awarded on a non- competitive basis only when the purchasing requirements comply with the non-competitive purchasing policies and procedures.
- 24.3.8. Consulting and Professional Services
  - 24.3.8.1. If it has been deemed necessary to obtain a firm to provide consulting and/or professional services, the CAO may waive the requirement to use a sealed bid process for the acquisition of these services and may approve a consultant or professional services for a particular project without competitive process where one or more of the following conditions exist:
    - a. The works are a continuation of a previous project.
    - b. The firm has demonstrated unique qualifications to undertake the project including in-house experience or historical data of the Municipality.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

- c. Time constraints restrict the ability to seek proposals or quotations that would result in increased costs or loss of provincial or federal funding.
- 24.3.9. Group Procurement Organizations
  - 24.3.9.1. The Town may participate in programs provided by not-for-profit group procurement organizations that offer competitively-sourced and priced products and services through collaborative sourcing agreements.
  - 24.3.9.2. These organizations conduct competitive bidding processes on behalf of Public Sector organizations and provide access to the Town to the details of the procurement process and associated records.
  - 24.3.9.3. The Manager of Special Projects may provide a roster of products and services available to the Town by a group procurement organization to minimize costs and maximize approved budgets.



**The Town of Amherstburg**

Review of Certain Operating Budgets, Capital Projects and Related Internal Controls

Report date: July 22, 2022

## **D Appendix D: Conflict of Interest Policy**

**TOWN OF  
AMHERSTBURG**



**POLICY NO.:** H00 – Conflict of Interest

**SOURCE:** Council Minutes

**SECTION:** Report 10

**DATE ENACTED:** October 23, 2006

**DATE OF AMENDMENT:**

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**SUBJECT:**

**Conflict of Interest**

**INTENT:**

To protect the interests of the Town of Amherstburg in providing services to Town residents.

**SCOPE:**

This policy applies to all employees.

**PROCEDURE / IMPLEMENTATION:**

A conflict of interest is defined as a conflict between an employee's personal interest and his/her responsibility as an employee of the Town of Amherstburg that interferes with the performance of his/her position in serving the interests of the Town of Amherstburg.

The following are the responsibilities of all employees while performing their duties and avoiding potential conflicts of interest:

1. All employees are expected to comply with the purposes, goals, objectives and policies of the Town of Amherstburg.
2. An employee shall not engage in an act or relationship that compromises the employee's position of responsibility and trust with the Town.
3. Employees shall not solicit or accept a gift, present, favour, the acceptance of which shall place the employee under obligation to the donor. The following actions are acceptable in the performance of public duties:
  - normal hospitality among persons doing business
  - token exchanges as part of protocol
  - normal presentations made to individuals, participating in public functions

4. Employees shall not participate in any decision or make or promote any recommendation to their supervisor or to the Municipal Council on any matter in which they or their family (parents, spouse or any child, brother or sister) has any financial interest except as a resident of the Town.
5. Employees shall not engage in any supplemental employment or business undertaking that would interfere with the performance of his/her duties with the Town.
6. Employees shall not engage in any supplemental employment or business undertaking which he/she has an advantage derived from his/her employment with the Town.
7. Employees shall not solicit or perform any supplemental employment during working hours, or utilize any municipal equipment, telephones or facilities during working hours, for the purpose of soliciting or performing supplemental employment.
8. It is the responsibility of the employee of the Municipality to report any conflict of interest within the meaning of these guidelines to his/her department head through his/her immediate supervisor. Employees who knowingly fail to report, or engage in, a conflict of interest as outlined in this policy, shall be subject to disciplinary action.
9. The responsibility for determining whether a conflict of interest exists, whether there is some doubt or question and for the administration of these guidelines, is that of the department head.

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 1						
Project Cost Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
PARRLINE ELECTRICAL WHOLESALE	82394	ELECTRICAL SUPPL	5	2019	107805	\$ 402.66
PARRLINE ELECTRICAL WHOLESALE	82394	ELECTRICAL SUPPL	5	2019	107805	(40.05)
PARRLINE ELECTRICAL WHOLESALE	82213	ELECTRICAL SUPPL	5	2019	107805	164.38
PARRLINE ELECTRICAL WHOLESALE	82213	ELECTRICAL SUPPL	5	2019	107805	(16.35)
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	47,937.90
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	(4,768.31)
LUCIER GLOVE & SAFETY PRODUCTS	35042	SUPPLIES	6	2019	108208	689.02
LUCIER GLOVE & SAFETY PRODUCTS	35042	SUPPLIES	6	2019	108208	(68.54)
PARRLINE ELECTRICAL WHOLESALE	82052	ELECTRICAL SUPPL	6	2019	108213	279.52
PARRLINE ELECTRICAL WHOLESALE	82052	ELECTRICAL SUPPL	6	2019	108213	(27.81)
PARRLINE ELECTRICAL WHOLESALE	82050	ELECTRICAL SUPPL	6	2019	108213	682.07
PARRLINE ELECTRICAL WHOLESALE	82050	ELECTRICAL SUPPL	6	2019	108213	(67.85)
PARRLINE ELECTRICAL WHOLESALE	82805	ELECTRICAL SUPPL	7	2019	108346	244.96
PARRLINE ELECTRICAL WHOLESALE	82805	ELECTRICAL SUPPL	7	2019	108346	(24.36)
EMCO CORPORATION	37504150-00	320 ACS	8	2019	108754	269.69
EMCO CORPORATION	37504150-00	320 ACS	8	2019	108754	(26.83)
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	36,736.89
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	(3,654.16)
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	15,809.65
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	(1,572.56)
EMCO CORPORATION	37503994-00	320 RICHMOND	8	2019	108888	148.45
EMCO CORPORATION	37503994-00	320 RICHMOND	8	2019	108888	(14.77)
EMCO CORPORATION	37503759-00	NURSE PRACTIONER CLINIC	8	2019	108888	453.02
EMCO CORPORATION	37503759-00	NURSE PRACTIONER CLINIC	8	2019	108888	(45.06)
PARRLINE ELECTRICAL WHOLESALE	83125	ELECTRICAL SUPPL	9	2019	109044	41.87
PARRLINE ELECTRICAL WHOLESALE	83125	ELECTRICAL SUPPL	9	2019	109044	(4.17)
EMCO CORPORATION	37506165-00	SUPPLIES	9	2019	109105	886.42
EMCO CORPORATION	37506165-00	SUPPLIES	9	2019	109105	(88.17)
EMCO CORPORATION	37506338-00	320ACS	9	2019	109105	24.86
EMCO CORPORATION	37506338-00	320ACS	9	2019	109105	(2.47)
WINDSOR FACTORY SUPPLY LTD	5100084	320 ACS	9	2019	109136	508.88
WINDSOR FACTORY SUPPLY LTD	5100084	320 ACS	9	2019	109136	(50.61)
WINDSOR FACTORY SUPPLY LTD	5101829	320 ACS	9	2019	109136	125.77
WINDSOR FACTORY SUPPLY LTD	5101829	320 ACS	9	2019	109136	(12.51)
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	(25.85)
EMCO CORPORATION	37506562-00	320 ACS	9	2019	109054	69.43
EMCO CORPORATION	37506562-00	320 ACS	9	2019	109054	(6.91)
EMCO CORPORATION	37506699-00	320 ACS	9	2019	109054	143.48
EMCO CORPORATION	37506699-00	320 ACS	9	2019	109054	(14.27)
EMCO CORPORATION	37507026-00	320 ACS	9	2019	109054	305.01
EMCO CORPORATION	37507026-00	320 ACS	9	2019	109054	(30.34)
EMCO CORPORATION	37507278-00	320 ACS	9	2019	109054	40.02
EMCO CORPORATION	37507278-00	320 ACS	9	2019	109054	(3.98)
RENE ROY GROUP INC.	1959	NURSE PRACTIONER CENTER	9	2019	109182	22,117.11
RENE ROY GROUP INC.	1959	NURSE PRACTIONER CENTER	9	2019	109182	(2,199.96)
EMCO CORPORATION	127153-00	CREDIT	9	2019	109209	(231.09)
EMCO CORPORATION	127153-00	CREDIT	9	2019	109209	22.99
WIGLE HOME HARDWARE BUILDING CENTRE	134740	SUPPLIES	9	2019	109218	20.32
WIGLE HOME HARDWARE BUILDING CENTRE	134740	SUPPLIES	9	2019	109218	(2.02)
EMCO CORPORATION	37504628-00	320 RICHMOND	10	2019	109258	69.95
EMCO CORPORATION	37504628-00	320 RICHMOND	10	2019	109258	(6.96)
WINDSOR FACTORY SUPPLY LTD	5102999	CREDIT	10	2019	109298	(276.54)
WINDSOR FACTORY SUPPLY LTD	5102999	CREDIT	10	2019	109298	27.50
WINDSOR FACTORY SUPPLY LTD	5106571	320 RICHMOND	10	2019	109298	213.90
WINDSOR FACTORY SUPPLY LTD	5106571	320 RICHMOND	10	2019	109298	(21.28)
ENCORE MECHANICAL AND BUILDING SERVICES INC	127037	CO	10	2019	109323	3,156.09
ENCORE MECHANICAL AND BUILDING SERVICES INC	127037	CO	10	2019	109323	(313.93)
ENCORE MECHANICAL AND BUILDING SERVICES INC	127036	W	10	2019	109323	(887.95)
ENCORE MECHANICAL AND BUILDING SERVICES INC	127036	W	10	2019	109323	8,927.00
PINCHIN LTD.	1474248	FOLLOW UP AIR QUALITY TESTING - ONG	10	2019	109348	847.50
PINCHIN LTD.	1474248	FOLLOW UP AIR QUALITY TESTING - ONG	10	2019	109348	(84.30)
WINDSOR FACTORY SUPPLY LTD	5122464	320 RICHMOND	10	2019	109372	1,989.73
WINDSOR FACTORY SUPPLY LTD	5122464	320 RICHMOND	10	2019	109372	(197.92)
WINDSOR FACTORY SUPPLY LTD	5122816	320 RICHMOND	10	2019	109372	233.82
WINDSOR FACTORY SUPPLY LTD	5122816	320 RICHMOND	10	2019	109372	(23.26)
WINDSOR FACTORY SUPPLY LTD	5123032	320 RICHMOND	10	2019	109546	(111.71)
WINDSOR FACTORY SUPPLY LTD	5123032	320 RICHMOND	10	2019	109546	11.11
PARRLINE ELECTRICAL WHOLESALE	85964	ELECTRICAL SUPPL	11	2019	109752	5,580.49
PARRLINE ELECTRICAL WHOLESALE	85964	ELECTRICAL SUPPL	11	2019	109752	(555.08)
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	(1,383.26)
Record WIP at Yearend			12	2019		(146,486.69)
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	15,645.06
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	(1,556.19)

Schedule 1							
Project Cost Listing							
Community Hub Project							
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount	
EMCO CORPORATION	37595571-01	COMMON COSTS	6	2019	108195	60.35	
EMCO CORPORATION	37595571-01	COMMON COSTS	6	2019	108195	(6.00)	
EMCO CORPORATION	37596325-00	COMMON COST	6	2019	108195	51.31	
EMCO CORPORATION	37596325-00	COMMON COST	6	2019	108195	(5.10)	
EMCO CORPORATION	37595571-00	COMMON COSTS	6	2019	108195	750.49	
EMCO CORPORATION	37595571-00	COMMON COSTS	6	2019	108195	(74.65)	
WIGLE HOME HARDWARE BUILDING CENTRE	130752	SUPPLIES	6	2019	108225	44.33	
WIGLE HOME HARDWARE BUILDING CENTRE	130752	SUPPLIES	6	2019	108225	(4.41)	
JONES GROUP	2093	PROGRESS PAYMENT #1 STBERNARD RENO	7	2019	108262	69,608.00	
JONES GROUP	2093	PROGRESS PAYMENT #1 STBERNARD RENO	7	2019	108262	(6,923.80)	
LUCIER GLOVE & SAFETY PRODUCTS	325042	SUPPLIES	7	2019	108665	689.02	
LUCIER GLOVE & SAFETY PRODUCTS	325042	SUPPLIES	7	2019	108665	(68.54)	
PARRLINE ELECTRICAL WHOLESale	82804	ELECTRICAL SUPPL	7	2019	108346	271.67	
PARRLINE ELECTRICAL WHOLESale	82804	ELECTRICAL SUPPL	7	2019	108346	(27.02)	
PARRLINE ELECTRICAL WHOLESale	84008	ELECTRICAL SUPPL	8	2019	108654	177.47	
PARRLINE ELECTRICAL WHOLESale	84008	ELECTRICAL SUPPL	8	2019	108654	(17.66)	
WIGLE HOME HARDWARE BUILDING CENTRE	133304	ST. BERNA	8	2019	108617	5.81	
WIGLE HOME HARDWARE BUILDING CENTRE	133304	ST. BERNA	8	2019	108617	(0.58)	
LUCIER GLOVE & SAFETY PRODUCTS	325042 - REV	MAINTENAN	8	2019	108667	(689.02)	
LUCIER GLOVE & SAFETY PRODUCTS	325042 - REV	MAINTENAN	8	2019	108667	68.54	
LUCIER GLOVE & SAFETY PRODUCTS	36299	320 COM	8	2019	108667	358.53	
LUCIER GLOVE & SAFETY PRODUCTS	36299	320 COM	8	2019	108667	(35.67)	
VILLA CONSTRUCTION	7025	MAINTENACE	8	2019	108731	26,894.00	
VILLA CONSTRUCTION	7025	MAINTENACE	8	2019	108731	(2,675.10)	
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	20,301.96	
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	(2,019.40)	
JONES GROUP	2118	DEMO/ABATEMENT OF SCHOOL	8	2019	108802	17,402.00	
JONES GROUP	2118	DEMO/ABATEMENT OF SCHOOL	8	2019	108802	(1,730.95)	
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	28,607.90	
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	(2,845.58)	
CENTENNIAL LOCK & SAFE LIMITED	25707	ST BERNARDS	8	2019	108885	368.32	
CENTENNIAL LOCK & SAFE LIMITED	25707	ST BERNARDS	8	2019	108885	(36.63)	
EMCO CORPORATION	37503803-00	NURSE PRACTIONER CLINIC	8	2019	108888	582.52	
EMCO CORPORATION	37503803-00	NURSE PRACTIONER CLINIC	8	2019	108888	(57.95)	
EMCO CORPORATION	37503888-00	NURSE PRACTIONER CLINIC	8	2019	108888	410.63	
EMCO CORPORATION	37503888-00	NURSE PRACTIONER CLINIC	8	2019	108888	(40.84)	
WIGLE HOME HARDWARE BUILDING CENTRE	132930	NURSE PR	8	2019	108908	20.66	
WIGLE HOME HARDWARE BUILDING CENTRE	132930	NURSE PR	8	2019	108908	(2.06)	
PARRLINE ELECTRICAL WHOLESale	84793	ELECTRICAL REPAI	9	2019	109025	2,181.97	
PARRLINE ELECTRICAL WHOLESale	84793	ELECTRICAL REPAI	9	2019	109025	(217.03)	
PARRLINE ELECTRICAL WHOLESale	84796	ELECTRICAL SUPPLI	9	2019	109025	415.74	
PARRLINE ELECTRICAL WHOLESale	84796	ELECTRICAL SUPPLI	9	2019	109025	(41.35)	
PARRLINE ELECTRICAL WHOLESale	84852	ELECTRICAL SUPPL	9	2019	109025	535.62	
PARRLINE ELECTRICAL WHOLESale	84852	ELECTRICAL SUPPL	9	2019	109025	(53.28)	
PARRLINE ELECTRICAL WHOLESale	84819	ELECTRICAL SUPPL	9	2019	109025	1,031.76	
PARRLINE ELECTRICAL WHOLESale	84819	ELECTRICAL SUPPL	9	2019	109025	(102.63)	
ZT ELECTRICAL	INV-0147	MAINTENANCE	9	2019	109040	15,543.15	
ZT ELECTRICAL	INV-0147	MAINTENANCE	9	2019	109040	(1,546.05)	
PARRLINE ELECTRICAL WHOLESale	84162	ELECTRICAL SUPPL	9	2019	109043	657.45	
PARRLINE ELECTRICAL WHOLESale	84162	ELECTRICAL SUPPL	9	2019	109043	(65.40)	
PARRLINE ELECTRICAL WHOLESale	82733	ELECTRICAL SUPPL	9	2019	109044	418.73	
PARRLINE ELECTRICAL WHOLESale	82733	ELECTRICAL SUPPL	9	2019	109044	(41.65)	
EMCO CORPORATION	37505335-00	PLUMBING MAT	9	2019	109105	403.77	
EMCO CORPORATION	37505335-00	PLUMBING MAT	9	2019	109105	(40.16)	
VILLA CONSTRUCTION	7029	MAINTENANCE	9	2019	109132	2,333.52	
VILLA CONSTRUCTION	7029	MAINTENANCE	9	2019	109132	(232.11)	
VILLA CONSTRUCTION	7030	MAINTENANCE	9	2019	109132	2,136.11	
VILLA CONSTRUCTION	7030	MAINTENANCE	9	2019	109132	(212.48)	
WINDSOR FACTORY SUPPLY LTD	5097517	320COM	9	2019	109136	411.33	
WINDSOR FACTORY SUPPLY LTD	5097517	320COM	9	2019	109136	(40.91)	
WINDSOR FACTORY SUPPLY LTD	5100107	320 COM	9	2019	109136	364.26	
WINDSOR FACTORY SUPPLY LTD	5100107	320 COM	9	2019	109136	(36.24)	
WINDSOR FACTORY SUPPLY LTD	5100984	320 COM	9	2019	109136	73.34	
WINDSOR FACTORY SUPPLY LTD	5100984	320 COM	9	2019	109136	(7.30)	
WINDSOR FACTORY SUPPLY LTD	5101290	320 COM	9	2019	109136	186.70	
WINDSOR FACTORY SUPPLY LTD	5101290	320 COM	9	2019	109136	(18.57)	
WINDSOR FACTORY SUPPLY LTD	5101783	320 COM	9	2019	109136	415.30	
WINDSOR FACTORY SUPPLY LTD	5101783	320 COM	9	2019	109136	(41.31)	
WINDSOR FACTORY SUPPLY LTD	5102001	320 COM	9	2019	109136	(126.92)	
WINDSOR FACTORY SUPPLY LTD	5102001	320 COM	9	2019	109136	12.62	
WINDSOR FACTORY SUPPLY LTD	5102637	320 COM	9	2019	109136	63.05	
WINDSOR FACTORY SUPPLY LTD	5102637	320 COM	9	2019	109136	(6.27)	
WINDSOR FACTORY SUPPLY LTD	5103000	320COM	9	2019	109136	(368.91)	
WINDSOR FACTORY SUPPLY LTD	5103000	320COM	9	2019	109136	36.69	
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	22.58	



Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	(2.25)
WINDSOR FACTORY SUPPLY LTD	5103798	320COM	9	2019	109089	96.40
WINDSOR FACTORY SUPPLY LTD	5103798	320COM	9	2019	109089	(9.59)
WINDSOR FACTORY SUPPLY LTD	5104033	320COM	9	2019	109089	1,639.52
WINDSOR FACTORY SUPPLY LTD	5104033	320COM	9	2019	109089	(163.08)
WIGLE HOME HARDWARE BUILDING CENTRE	134451	SUPPLIES	9	2019	109088	15.06
WIGLE HOME HARDWARE BUILDING CENTRE	134451	SUPPLIES	9	2019	109088	(1.50)
EMCO CORPORATION	37508313-00	320 COM	9	2019	109154	3,147.20
EMCO CORPORATION	37508313-00	320 COM	9	2019	109154	(313.05)
EMCO CORPORATION	127152-00	320 COM CREDIT	9	2019	109154	(720.45)
EMCO CORPORATION	127152-00	320 COM CREDIT	9	2019	109154	71.66
WINDSOR FACTORY SUPPLY LTD	5108068	320 COM	9	2019	109200	52.88
WINDSOR FACTORY SUPPLY LTD	5108068	320 COM	9	2019	109200	(5.26)
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	12,222.61
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	(1,215.76)
EMCO CORPORATION	37508885-00	320 RICHMOND	9	2019	109209	250.24
EMCO CORPORATION	37508885-00	320 RICHMOND	9	2019	109209	(24.89)
EMCO CORPORATION	37508792-00	320 RICHMOND	9	2019	109209	55.68
EMCO CORPORATION	37508792-00	320 RICHMOND	9	2019	109209	(5.54)
EMCO CORPORATION	37508788-00	320 RICHMOND	9	2019	109209	90.15
EMCO CORPORATION	37508788-00	320 RICHMOND	9	2019	109209	(8.97)
EMCO CORPORATION	37508700-00	320 RICHMOND	9	2019	109209	115.72
EMCO CORPORATION	37508700-00	320 RICHMOND	9	2019	109209	(11.51)
EMCO CORPORATION	37508252-01	320 RICHMOND	9	2019	109209	405.31
EMCO CORPORATION	37508252-01	320 RICHMOND	9	2019	109209	(40.32)
WIGLE HOME HARDWARE BUILDING CENTRE	134432	SINGLE KE	9	2019	109218	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	134432	SINGLE KE	9	2019	109218	(0.67)
EMCO CORPORATION	37509456-00	320 RICHMOND	10	2019	109258	560.49
EMCO CORPORATION	37509456-00	320 RICHMOND	10	2019	109258	(55.75)
EMCO CORPORATION	3750948-00	320 RICHMOND	10	2019	109258	221.54
EMCO CORPORATION	3750948-00	320 RICHMOND	10	2019	109258	(22.04)
EMCO CORPORATION	37509887-00	320 RICHMOND	10	2019	109258	1,054.50
EMCO CORPORATION	37509887-00	320 RICHMOND	10	2019	109258	(104.89)
WINDSOR FACTORY SUPPLY LTD	5117155	320 RICHMOND	10	2019	109298	310.00
WINDSOR FACTORY SUPPLY LTD	5117155	320 RICHMOND	10	2019	109298	(30.83)
WINDSOR FACTORY SUPPLY LTD	5119211	320 RICHMOND	10	2019	109298	158.55
WINDSOR FACTORY SUPPLY LTD	5119211	320 RICHMOND	10	2019	109298	(15.77)
DELIN'S POWERWASH & PEST CONTROL	47843	320 RICHMOND	10	2019	109319	452.00
DELIN'S POWERWASH & PEST CONTROL	47843	320 RICHMOND	10	2019	109319	(44.96)
PARRLINE ELECTRICAL WHOLESALE	83484	MAINTENANCE	10	2019	109347	210.52
PARRLINE ELECTRICAL WHOLESALE	83484	MAINTENANCE	10	2019	109347	(20.94)
VILLA CONSTRUCTION	7053	320 RICHMOND	10	2019	109367	17,232.08
VILLA CONSTRUCTION	7053	320 RICHMOND	10	2019	109367	(1,714.05)
VILLA CONSTRUCTION	7049	320 RICHMOND	10	2019	109367	1,741.10
VILLA CONSTRUCTION	7049	320 RICHMOND	10	2019	109367	(173.18)
WIGLE HOME HARDWARE BUILDING CENTRE	135107	320 RICHM	10	2019	109368	5.97
WIGLE HOME HARDWARE BUILDING CENTRE	135107	320 RICHM	10	2019	109368	(0.60)
WIGLE HOME HARDWARE BUILDING CENTRE	135065	320 RICHM	10	2019	109368	9.58
WIGLE HOME HARDWARE BUILDING CENTRE	135065	320 RICHM	10	2019	109368	(0.95)
WIGLE HOME HARDWARE BUILDING CENTRE	135326	SUPPLIES	10	2019	109437	19.82
WIGLE HOME HARDWARE BUILDING CENTRE	135326	SUPPLIES	10	2019	109437	(1.97)
WIGLE HOME HARDWARE BUILDING CENTRE	135339	SUPPLIES	10	2019	109437	11.29
WIGLE HOME HARDWARE BUILDING CENTRE	135339	SUPPLIES	10	2019	109437	(1.12)
WIGLE HOME HARDWARE BUILDING CENTRE	135496	SUPPLIES	10	2019	109493	76.73
WIGLE HOME HARDWARE BUILDING CENTRE	135496	SUPPLIES	10	2019	109493	(7.63)
SANTERRA STONECRAFT	0018446-00	STONE FOR FRONT ENTR	10	2019	109538	2,222.65
SANTERRA STONECRAFT	0018446-00	STONE FOR FRONT ENTR	10	2019	109538	(221.08)
VILLA CONSTRUCTION	7057	320 RICHMOND	10	2019	109542	2,907.94
VILLA CONSTRUCTION	7057	320 RICHMOND	10	2019	109542	(289.25)
VILLA CONSTRUCTION	7077	320 RICHMOND	10	2019	109542	1,214.75
VILLA CONSTRUCTION	7077	320 RICHMOND	10	2019	109542	(120.83)
WINDSOR FACTORY SUPPLY LTD	5124325	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5124325	320 RICHMOND	10	2019	109546	(5.56)
WINDSOR FACTORY SUPPLY LTD	5124446	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5124446	320 RICHMOND	10	2019	109546	(5.56)
WINDSOR FACTORY SUPPLY LTD	5126386	320 RICHMOND	10	2019	109546	464.45
WINDSOR FACTORY SUPPLY LTD	5126386	320 RICHMOND	10	2019	109546	(46.20)
WINDSOR FACTORY SUPPLY LTD	5128164	320 RICHMOND	10	2019	109546	61.18
WINDSOR FACTORY SUPPLY LTD	5128164	320 RICHMOND	10	2019	109546	(6.09)
WINDSOR FACTORY SUPPLY LTD	5131763	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5131763	320 RICHMOND	10	2019	109546	(5.56)
WIGLE HOME HARDWARE BUILDING CENTRE	135460	SUPPLIES	10	2019	109544	7.44
WIGLE HOME HARDWARE BUILDING CENTRE	135460	SUPPLIES	10	2019	109544	(0.74)
BASILE INTERIORS LTD	17064	320 RICHMOND	11	2019	109607	25,990.00
BASILE INTERIORS LTD	17064	320 RICHMOND	11	2019	109607	(2,585.18)

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 1						
Project Cost Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
ZT ELECTRICAL	INV-0153	MAINTENANCE	11	2019	109668	30,295.30
ZT ELECTRICAL	INV-0153	MAINTENANCE	11	2019	109668	(3,013.43)
ZT ELECTRICAL	INV-0148	MAINTENANCE	11	2019	109668	10,215.20
ZT ELECTRICAL	INV-0148	MAINTENANCE	11	2019	109668	(1,016.09)
RENE ROY GROUP INC.	2001	PROGRESS PAYMENT	11	2019	109746	79,905.69
RENE ROY GROUP INC.	2001	PROGRESS PAYMENT	11	2019	109746	(7,948.09)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	(306.75)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	3,083.95
EMCO CORPORATION	37510234	SUPPLIES	11	2019	109771	298.42
EMCO CORPORATION	37510234	SUPPLIES	11	2019	109771	(29.68)
EMCO CORPORATION	37512406	320 RICHMOND	11	2019	109771	25.94
EMCO CORPORATION	37512406	320 RICHMOND	11	2019	109771	(2.58)
EMCO CORPORATION	37512721	320 RICHMOND	11	2019	109771	(4.20)
EMCO CORPORATION	37512721	320 RICHMOND	11	2019	109771	42.28
EMCO CORPORATION	37515327	SUPPLIES	12	2019	109870	80.68
EMCO CORPORATION	37515327	SUPPLIES	12	2019	109870	(8.02)
EMCO CORPORATION	37515822	MAINTENANCE	12	2019	109870	209.36
EMCO CORPORATION	37515822	MAINTENANCE	12	2019	109870	(20.83)
PARRLINE ELECTRICAL WHOLESale	85447	ELECTRICAL SUPPL	12	2019	109897	509.09
PARRLINE ELECTRICAL WHOLESale	85447	ELECTRICAL SUPPL	12	2019	109897	(50.64)
PARRLINE ELECTRICAL WHOLESale	85463	ELECTRICAL REPAI	12	2019	109897	2,332.01
PARRLINE ELECTRICAL WHOLESale	85463	ELECTRICAL REPAI	12	2019	109897	(231.96)
PARRLINE ELECTRICAL WHOLESale	85500	ELECTRICAL SUPPL	12	2019	109897	81.27
PARRLINE ELECTRICAL WHOLESale	85500	ELECTRICAL SUPPL	12	2019	109897	(8.08)
PARRLINE ELECTRICAL WHOLESale	90208	ELECTRICAL SUPPL	12	2019	109897	135.04
PARRLINE ELECTRICAL WHOLESale	90208	ELECTRICAL SUPPL	12	2019	109897	(13.44)
MYLEN	16450	MILLWORK RECEPTION DESK	12	2019	109894	4,600.00
MYLEN	16450	MILLWORK RECEPTION DESK	12	2019	109894	(457.55)
COLBRO EQUIPMENT RENTAL	1236340	SUPPLIES	12	2019	109864	858.80
COLBRO EQUIPMENT RENTAL	1236340	SUPPLIES	12	2019	109864	(85.42)
EMCO CORPORATION	37512817	320 RICHMOND	12	2019	109924	35.35
EMCO CORPORATION	37512817	320 RICHMOND	12	2019	109924	(3.52)
EMCO CORPORATION	37512838	320 RICHMOND	12	2019	109924	(2.75)
EMCO CORPORATION	37512838	320 RICHMOND	12	2019	109924	27.63
EMCO CORPORATION	37515302	320 RICHMOND	12	2019	109924	145.23
EMCO CORPORATION	37515302	320 RICHMOND	12	2019	109924	(14.45)
PARRLINE ELECTRICAL WHOLESale	85137	ELECTRICAL SUPPL	12	2019	109932	3,231.87
PARRLINE ELECTRICAL WHOLESale	85137	ELECTRICAL SUPPL	12	2019	109932	(321.47)
PARRLINE ELECTRICAL WHOLESale	86180	ELECTRICAL SUPPL	12	2019	109932	1,478.47
PARRLINE ELECTRICAL WHOLESale	86180	ELECTRICAL SUPPL	12	2019	109932	(147.06)
PARRLINE ELECTRICAL WHOLESale	86208	ELECTRICAL SUPPL	12	2019	109932	56.36
PARRLINE ELECTRICAL WHOLESale	86208	ELECTRICAL SUPPL	12	2019	109932	(5.60)
PARRLINE ELECTRICAL WHOLESale	85999	ELECTRICAL SUPPL	12	2019	109932	177.98
PARRLINE ELECTRICAL WHOLESale	85999	ELECTRICAL SUPPL	12	2019	109932	(17.71)
PARRLINE ELECTRICAL WHOLESale	85139	ELECTRICAL SUPPL	12	2019	109932	312.55
PARRLINE ELECTRICAL WHOLESale	85139	ELECTRICAL SUPPL	12	2019	109932	(31.09)
WINDSOR FACTORY SUPPLY LTD	5147836	SUPPLIES	12	2019	109943	952.18
WINDSOR FACTORY SUPPLY LTD	5147836	SUPPLIES	12	2019	109943	(94.71)
WINDSOR FACTORY SUPPLY LTD	5152527	SUPPLIES	12	2019	109943	675.52
WINDSOR FACTORY SUPPLY LTD	5152527	SUPPLIES	12	2019	109943	(67.19)
WINDSOR FACTORY SUPPLY LTD	5155683	SUPPLIES	12	2019	109943	221.96
WINDSOR FACTORY SUPPLY LTD	5155683	SUPPLIES	12	2019	109943	(22.08)
WINDSOR FACTORY SUPPLY LTD	5157411	SUPPLIES	12	2019	109943	349.85
WINDSOR FACTORY SUPPLY LTD	5157411	SUPPLIES	12	2019	109943	(34.80)
WINDSOR FACTORY SUPPLY LTD	5147845	320 RICHMOND	12	2019	109943	9,626.04
WINDSOR FACTORY SUPPLY LTD	5147845	320 RICHMOND	12	2019	109943	(957.49)
WINDSOR FACTORY SUPPLY LTD	5158294	320 RICHMOND	12	2019	109943	134.56
WINDSOR FACTORY SUPPLY LTD	5158294	320 RICHMOND	12	2019	109943	(13.38)
WINDSOR FACTORY SUPPLY LTD	5158899	320 RICHMOND	12	2019	109943	(289.42)
WINDSOR FACTORY SUPPLY LTD	5158899	320 RICHMOND	12	2019	109943	28.79
COLAUTTI FLOORS	80489	320 RICHMOND PROGRESS PAYM	12	2019	110577	113,000.00
COLAUTTI FLOORS	80489	320 RICHMOND PROGRESS PAYM	12	2019	110577	(11,239.93)
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	PROGRES	12	2019	110050	39,179.36
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	PROGRES	12	2019	110050	(3,897.11)
EMPIRE ROOFING CORPORATION	S19-516	WORK COMPLETED	12	2019	110053	15,255.00
EMPIRE ROOFING CORPORATION	S19-516	WORK COMPLETED	12	2019	110053	(1,517.39)
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	FI	12	2019	110054	183,805.80
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	FI	12	2019	110054	(18,282.87)
WINDSOR FACTORY SUPPLY LTD	5162064	320 RICHMOND	12	2019	110087	75.33
WINDSOR FACTORY SUPPLY LTD	5162064	320 RICHMOND	12	2019	110087	(7.50)
ZT ELECTRICAL	INV-0170	320 RICHMOND INVOICE FIRE ALARM I	12	2019	110093	2,531.20
ZT ELECTRICAL	INV-0170	320 RICHMOND INVOICE FIRE ALARM I	12	2019	110093	(251.77)
LUCIER GLOVE & SAFETY PRODUCTS	39047	320 RICHMOND	12	2019	110137	1,355.66
LUCIER GLOVE & SAFETY PRODUCTS	39047	320 RICHMOND	12	2019	110137	(134.84)
PARRLINE ELECTRICAL WHOLESale	86388	SUPPLIES	12	2019	110142	111.25

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 1						
Project Cost Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
PARRLINE ELECTRICAL WHOLESale	86388	SUPPLIES	12	2019	110142	(11.07)
PARRLINE ELECTRICAL WHOLESale	86438	SUPPLIES	12	2019	110142	1,567.65
PARRLINE ELECTRICAL WHOLESale	86438	SUPPLIES	12	2019	110142	(155.93)
PARRLINE ELECTRICAL WHOLESale	86497	SUPPLIES	12	2019	110142	181.21
PARRLINE ELECTRICAL WHOLESale	86497	SUPPLIES	12	2019	110142	(18.03)
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	(1,383.26)
TROY LIFE & FIRE SAFETY LTD.	1000191418	SUPPLY INSTALL V	12	2019	110183	7,099.65
TROY LIFE & FIRE SAFETY LTD.	1000191418	SUPPLY INSTALL V	12	2019	110183	(706.19)
EMCO CORPORATION	37511096	SUPPLIES	12	2019	110268	46.26
EMCO CORPORATION	37511096	SUPPLIES	12	2019	110268	(4.60)
PARRLINE ELECTRICAL WHOLESale	83809	ELECTRICAL SUPPL	12	2019	110273	1,937.95
PARRLINE ELECTRICAL WHOLESale	83809	ELECTRICAL SUPPL	12	2019	110273	(192.76)
PARRLINE ELECTRICAL WHOLESale	84568	ELECTRICAL SUPPL	12	2019	110273	788.58
PARRLINE ELECTRICAL WHOLESale	84568	ELECTRICAL SUPPL	12	2019	110273	(78.44)
PARRLINE ELECTRICAL WHOLESale	84584	ELECTRICAL SUPPL	12	2019	110273	3,580.98
PARRLINE ELECTRICAL WHOLESale	84584	ELECTRICAL SUPPL	12	2019	110273	(356.19)
PARRLINE ELECTRICAL WHOLESale	84585	ELECTRICAL SUPPL	12	2019	110273	839.86
PARRLINE ELECTRICAL WHOLESale	84585	ELECTRICAL SUPPL	12	2019	110273	(83.54)
PARRLINE ELECTRICAL WHOLESale	84628	ELECTRICAL SUPPL	12	2019	110273	1,574.62
PARRLINE ELECTRICAL WHOLESale	84628	ELECTRICAL SUPPL	12	2019	110273	(156.62)
PARRLINE ELECTRICAL WHOLESale	84681	ELECTRICAL SUPPL	12	2019	110273	1,254.30
PARRLINE ELECTRICAL WHOLESale	84681	ELECTRICAL SUPPL	12	2019	110273	(124.76)
PARRLINE ELECTRICAL WHOLESale	84711	ELECTRICAL SUPPL	12	2019	110273	305.56
PARRLINE ELECTRICAL WHOLESale	84711	ELECTRICAL SUPPL	12	2019	110273	(30.39)
PARRLINE ELECTRICAL WHOLESale	84714	ELECTRICAL SUPPL	12	2019	110273	333.99
PARRLINE ELECTRICAL WHOLESale	84714	ELECTRICAL SUPPL	12	2019	110273	(33.22)
PARRLINE ELECTRICAL WHOLESale	84749	ELECTRICAL SUPPL	12	2019	110273	1,917.23
PARRLINE ELECTRICAL WHOLESale	84749	ELECTRICAL SUPPL	12	2019	110273	(190.71)
PARRLINE ELECTRICAL WHOLESale	85604	ELECTRICAL SUPPL	12	2019	110273	2,110.39
PARRLINE ELECTRICAL WHOLESale	85604	ELECTRICAL SUPPL	12	2019	110273	(209.92)
VILLA CONSTRUCTION	7131	320 RICHMOND	12	2019	110279	7,114.94
VILLA CONSTRUCTION	7131	320 RICHMOND	12	2019	110279	(707.71)
WIGLE HOME HARDWARE BUILDING CENTRE	130002	SUPPLIES	12	2019	110280	8.77
WIGLE HOME HARDWARE BUILDING CENTRE	130002	SUPPLIES	12	2019	110280	(0.87)
WIGLE HOME HARDWARE BUILDING CENTRE	130539	MAINTENA	12	2019	110280	49.71
WIGLE HOME HARDWARE BUILDING CENTRE	130539	MAINTENA	12	2019	110280	(4.95)
PARRLINE ELECTRICAL WHOLESale	85645	ELECTRICAL SUPPL	12	2019	110285	594.97
PARRLINE ELECTRICAL WHOLESale	85645	ELECTRICAL SUPPL	12	2019	110285	(59.18)
PARRLINE ELECTRICAL WHOLESale	86016	ELECTRICAL SUPPL	12	2019	110285	1,053.73
PARRLINE ELECTRICAL WHOLESale	86016	ELECTRICAL SUPPL	12	2019	110285	(104.82)
PARRLINE ELECTRICAL WHOLESale	86317	ELECTRICAL SUPPL	12	2019	110285	1,244.58
PARRLINE ELECTRICAL WHOLESale	86317	ELECTRICAL SUPPL	12	2019	110285	(123.79)
PARRLINE ELECTRICAL WHOLESale	86360	ELECTRICAL SUPPL	12	2019	110285	447.92
PARRLINE ELECTRICAL WHOLESale	86360	ELECTRICAL SUPPL	12	2019	110285	(44.55)
PARRLINE ELECTRICAL WHOLESale	86492	ELECTRICAL SUPPL	12	2019	110285	3,763.35
PARRLINE ELECTRICAL WHOLESale	86492	ELECTRICAL SUPPL	12	2019	110285	(374.33)
PARRLINE ELECTRICAL WHOLESale	86564	ELECTRICAL SUPPL	12	2019	110285	133.17
PARRLINE ELECTRICAL WHOLESale	86564	ELECTRICAL SUPPL	12	2019	110285	(13.25)
PARRLINE ELECTRICAL WHOLESale	86723	ELECTRICAL SUPPL	12	2019	110285	255.31
PARRLINE ELECTRICAL WHOLESale	86723	ELECTRICAL SUPPL	12	2019	110285	(25.39)
PARRLINE ELECTRICAL WHOLESale	90018	ELECTRICAL SUPPL	12	2019	110286	(13.12)
PARRLINE ELECTRICAL WHOLESale	90018	ELECTRICAL SUPPL	12	2019	110286	131.98
PARRLINE ELECTRICAL WHOLESale	90179	ELECTRICAL SUPPL	12	2019	110286	1,033.13
PARRLINE ELECTRICAL WHOLESale	90179	ELECTRICAL SUPPL	12	2019	110286	(102.77)
MCGEE'S PLUMBING SOLUTIONS	175	320 RICHMOND	12	2019	110420	(50.35)
MCGEE'S PLUMBING SOLUTIONS	175	320 RICHMOND	12	2019	110420	506.24
MCGEE'S PLUMBING SOLUTIONS	181	320 RICHMOND	12	2019	110420	201.14
MCGEE'S PLUMBING SOLUTIONS	181	320 RICHMOND	12	2019	110420	(20.01)
MCGEE'S PLUMBING SOLUTIONS	201	320 RICHMOND	12	2019	110420	301.71
MCGEE'S PLUMBING SOLUTIONS	201	320 RICHMOND	12	2019	110420	(30.01)
VILLA CONSTRUCTION	7130	320 RICHMOND	12	2019	110426	8,665.78
VILLA CONSTRUCTION	7130	320 RICHMOND	12	2019	110426	(861.97)
WINDSOR FACTORY SUPPLY LTD	5167691	CREDIT	12	2019	110446	(63.03)
WINDSOR FACTORY SUPPLY LTD	5167691	CREDIT	12	2019	110446	6.27
WIGLE HOME HARDWARE BUILDING CENTRE	131610	SUPPLIES	12	2019	110427	87.00
WIGLE HOME HARDWARE BUILDING CENTRE	131610	SUPPLIES	12	2019	110427	(8.65)
ACCESS DOORS N MORE	40967	MAINTNENACE	12	2019	110413	994.40
ACCESS DOORS N MORE	40967	MAINTNENACE	12	2019	110413	(114.40)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	223.84
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	63.90
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	(5.99)
Reallocate Electrical Safety Authority Invoice re: 320 Richmond pd by visa			12	2019	2175-0001	289.28
Reallocate Electrical Safety Authority Invoice re: 320 Richmond pd by visa			12	2019	2175-0001	(28.77)
Record WIP at Yearend			12	2019		(765,824.74)

Schedule 1						
Project Cost Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
ESSEX COUNTY NURSEPRACTITIONER LED CLINIC	15154		22-Mar	3	2019	(655,000.00)
Reallocate Essex County Nurse Practitioner LED Clinic Funds				3	2019	655,000.00
PINCHIN LTD.	1464088	DESIGNATED SUBSTANCE SURVEY AND S		5	2019	107764
PINCHIN LTD.	1464088	DESIGNATED SUBSTANCE SURVEY AND S		5	2019	107764
JONES GROUP	2107	ST BERNARDS DEMO		7	2019	108262
JONES GROUP	2107	ST BERNARDS DEMO		7	2019	108262
Record WIP at Yearend				12	2019	(30,935.06)
PARRLINE ELECTRICAL WHOLESale	82214	ELECTRICAL SUPPL		5	2019	107805
PARRLINE ELECTRICAL WHOLESale	82214	ELECTRICAL SUPPL		5	2019	107805
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA		5	2019	107810
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA		5	2019	107810
WIGLE HOME HARDWARE BUILDING CENTRE	130107	NURSE PR		5	2019	107822
WIGLE HOME HARDWARE BUILDING CENTRE	130107	NURSE PR		5	2019	107822
WIGLE HOME HARDWARE BUILDING CENTRE	131166	SUPPLIES		6	2019	108073
WIGLE HOME HARDWARE BUILDING CENTRE	131166	SUPPLIES		6	2019	108073
WIGLE HOME HARDWARE BUILDING CENTRE	130751	SUPPLIES		6	2019	108073
WIGLE HOME HARDWARE BUILDING CENTRE	130751	SUPPLIES		6	2019	108073
EMCO CORPORATION	37596413-00	LIHN NURSE PRAC		6	2019	108195
EMCO CORPORATION	37596413-00	LIHN NURSE PRAC		6	2019	108195
PARRLINE ELECTRICAL WHOLESale	82051	ELECTRICAL SUPPL		6	2019	108213
PARRLINE ELECTRICAL WHOLESale	82051	ELECTRICAL SUPPL		6	2019	108213
WIGLE HOME HARDWARE BUILDING CENTRE	131512	SUPPLIES		6	2019	108225
WIGLE HOME HARDWARE BUILDING CENTRE	131512	SUPPLIES		6	2019	108225
PARRLINE ELECTRICAL WHOLESale	92214	ELECTRICAL SUPPL		7	2019	108416
PARRLINE ELECTRICAL WHOLESale	92214	ELECTRICAL SUPPL		7	2019	108416
RENE ROY GROUP INC.	1935	DRYWALL		7	2019	108416
RENE ROY GROUP INC.	1935	DRYWALL		7	2019	108416
PARRLINE ELECTRICAL WHOLESale	83896	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83896	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83897	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83897	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83895	MAINTENANCE SUP		8	2019	108575
PARRLINE ELECTRICAL WHOLESale	83895	MAINTENANCE SUP		8	2019	108575
ZT ELECTRICAL	INV-0143	SERVICE TRUCK		8	2019	108620
ZT ELECTRICAL	INV-0143	SERVICE TRUCK		8	2019	108620
EMCO CORPORATION	37502934-00	320 LIH		8	2019	108754
EMCO CORPORATION	37502934-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-00	320 LIH		8	2019	108754
EMCO CORPORATION	37502635-00	320 LIH		8	2019	108754
EMCO CORPORATION	37502635-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503487-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503487-00	320 LIH		8	2019	108754
EMCO CORPORATION	3750325-00	320 LIH		8	2019	108754
EMCO CORPORATION	3750325-00	320 LIH		8	2019	108754
EMCO CORPORATION	375032429-00	320LIH		8	2019	108754
EMCO CORPORATION	375032429-00	320LIH		8	2019	108754
EMCO CORPORATION	37503856-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503856-00	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-01	320 LIH		8	2019	108754
EMCO CORPORATION	37503455-01	320 LIH		8	2019	108754
EMCO CORPORATION	37504167-00	320 LIH		8	2019	108754
EMCO CORPORATION	37504167-00	320 LIH		8	2019	108754
VILLA CONSTRUCTION	7010	BACKFILL		8	2019	108731
VILLA CONSTRUCTION	7010	BACKFILL		8	2019	108731
MYLEN	16383	MILLWORK 50 PERCENT DOWN PAYMENT		8	2019	108711
MYLEN	16383	MILLWORK 50 PERCENT DOWN PAYMENT		8	2019	108711
RENE ROY GROUP INC.	1948	320 RICHMOND ST		8	2019	108719
RENE ROY GROUP INC.	1948	320 RICHMOND ST		8	2019	108719
ENCORE MECHANICAL AND BUILDING SERVICES INC	128033	LA		8	2019	108818
ENCORE MECHANICAL AND BUILDING SERVICES INC	128033	LA		8	2019	108818
ZT ELECTRICAL	INV-0145	WORK AND LABOUR		8	2019	108875
ZT ELECTRICAL	INV-0145	WORK AND LABOUR		8	2019	108875
JONES GROUP	2138	PROJECT CHANGE ORDERS		8	2019	108802
JONES GROUP	2138	PROJECT CHANGE ORDERS		8	2019	108802
EMCO CORPORATION	9126246-00	NURSE PRACTITIONER CREDIT		8	2019	108888
EMCO CORPORATION	9126246-00	NURSE PRACTITIONER CREDIT		8	2019	108888
EMCO CORPORATION	37504023-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504023-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504304-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504304-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504418-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37504418-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37503995-00	NURSE PRACTITIONER CLINIC		8	2019	108888
EMCO CORPORATION	37503995-00	NURSE PRACTITIONER CLINIC		8	2019	108888

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
EMCO CORPORATION	37504219-00	NURSE PRACTITIONER CLINIC	8	2019	108888	66.25
EMCO CORPORATION	37504219-00	NURSE PRACTITIONER CLINIC	8	2019	108888	(6.59)
EMCO CORPORATION	37503765-00	NURSE PRACTITIONER CLINIC	8	2019	108888	83.33
EMCO CORPORATION	37503765-00	NURSE PRACTITIONER CLINIC	8	2019	108888	(8.29)
WIGLE HOME HARDWARE BUILDING CENTRE	133380	NURSE PR	8	2019	108908	16.93
WIGLE HOME HARDWARE BUILDING CENTRE	133380	NURSE PR	8	2019	108908	(1.69)
PARRLINE ELECTRICAL WHOLESale	84792	ELECTRICAL SUPPL	9	2019	109025	1,049.45
PARRLINE ELECTRICAL WHOLESale	84792	ELECTRICAL SUPPL	9	2019	109025	(104.38)
PARRLINE ELECTRICAL WHOLESale	84451	ELECTRICAL SUPPL	9	2019	109025	686.57
PARRLINE ELECTRICAL WHOLESale	84451	ELECTRICAL SUPPL	9	2019	109025	(68.30)
PARRLINE ELECTRICAL WHOLESale	84203	ELECTRICAL SUPPL	9	2019	109043	707.36
PARRLINE ELECTRICAL WHOLESale	84203	ELECTRICAL SUPPL	9	2019	109043	(70.36)
PARRLINE ELECTRICAL WHOLESale	84057	ELECTRICAL SUPPL	9	2019	109043	2,329.28
PARRLINE ELECTRICAL WHOLESale	84057	ELECTRICAL SUPPL	9	2019	109043	(231.69)
PARRLINE ELECTRICAL WHOLESale	84230	ELECTRICAL SUPPL	9	2019	109044	298.05
PARRLINE ELECTRICAL WHOLESale	84230	ELECTRICAL SUPPL	9	2019	109044	(29.65)
PARRLINE ELECTRICAL WHOLESale	82734	ELECTRICAL SUPPL	9	2019	109044	314.05
PARRLINE ELECTRICAL WHOLESale	82734	ELECTRICAL SUPPL	9	2019	109044	(31.24)
PARRLINE ELECTRICAL WHOLESale	83124	ELECTRICAL SUPPL	9	2019	109044	41.87
PARRLINE ELECTRICAL WHOLESale	83124	ELECTRICAL SUPPL	9	2019	109044	(4.17)
EMCO CORPORATION	37504627-00	320 LIH	9	2019	109105	19.37
EMCO CORPORATION	37504627-00	320 LIH	9	2019	109105	(1.93)
EMCO CORPORATION	37503525-00	PLUMBING MAT	9	2019	109105	91.44
EMCO CORPORATION	37503525-00	PLUMBING MAT	9	2019	109105	(9.10)
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	(25.85)
WIGLE HOME HARDWARE BUILDING CENTRE	134380	SUPPLIES	9	2019	109088	11.84
WIGLE HOME HARDWARE BUILDING CENTRE	134380	SUPPLIES	9	2019	109088	(1.18)
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	23,863.19
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	(2,373.63)
EMCO CORPORATION	37503429-00	NURSE PRACTITIONER FOR C	9	2019	109209	445.01
EMCO CORPORATION	37503429-00	NURSE PRACTITIONER FOR C	9	2019	109209	(44.27)
EMCO CORPORATION	37503755-00	320 RICHMOND	9	2019	109209	83.33
EMCO CORPORATION	37503755-00	320 RICHMOND	9	2019	109209	(8.29)
EMCO CORPORATION	375034687-00	320 RICHMOND	9	2019	109209	73.54
EMCO CORPORATION	375034687-00	320 RICHMOND	9	2019	109209	(7.31)
WINDSOR FACTORY SUPPLY LTD	5119412	PLUMBING MATERIAL	10	2019	109372	4,385.08
WINDSOR FACTORY SUPPLY LTD	5119412	PLUMBING MATERIAL	10	2019	109372	(436.18)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	(598.91)
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	6,021.06
EMCO CORPORATION	37507027	320 RICHMOND	12	2019	109924	19.89
EMCO CORPORATION	37507027	320 RICHMOND	12	2019	109924	(1.98)
MYLEN	16383 BALANCE OWING	320 RICHMOND	12	2019	110174	14,495.57
MYLEN	16383 BALANCE OWING	320 RICHMOND	12	2019	110174	(1,441.85)
MYLEN	16578	320 RICHMOND	12	2019	110174	14,890.00
MYLEN	16578	320 RICHMOND	12	2019	110174	(1,481.09)
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.54
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	(1,383.26)
Record WIP at Yearend			12	2019		(304,358.82)
ACTION SIGNS & DESIGNS INC.	11227	SIGNAGE	2	2019	107135	560.48
ACTION SIGNS & DESIGNS INC.	11227	SIGNAGE	2	2019	107135	(55.75)
VERHAEGEN STUBBERFIELD HARTLEY	1278	PROFESSIONA	2	2019	107288	760.78
VERHAEGEN STUBBERFIELD HARTLEY	1278	PROFESSIONA	2	2019	107288	(64.98)
EMCO CORPORATION	37502633-00	PLUMBING MATERIALS	7	2019	108428	153.17
EMCO CORPORATION	37502633-00	PLUMBING MATERIALS	7	2019	108428	(15.23)
EMCO CORPORATION	37502643-00	PLUMBING MATERIALS	7	2019	108428	21.96
EMCO CORPORATION	37502643-00	PLUMBING MATERIALS	7	2019	108428	(2.19)
WIGLE HOME HARDWARE BUILDING CENTRE	132652	SUPPLIES	7	2019	108537	24.85
WIGLE HOME HARDWARE BUILDING CENTRE	132652	SUPPLIES	7	2019	108537	(2.47)
WIGLE HOME HARDWARE BUILDING CENTRE	133336	ST BERNA	8	2019	108617	38.26
WIGLE HOME HARDWARE BUILDING CENTRE	133336	ST BERNA	8	2019	108617	(3.80)
PARRLINE ELECTRICAL WHOLESale	90214	ELECTRICAL SUPPL	12	2019	109897	1,703.05
PARRLINE ELECTRICAL WHOLESale	90214	ELECTRICAL SUPPL	12	2019	109897	(169.40)
PARRLINE ELECTRICAL WHOLESale	85212	ELECTRICAL SUPPL	12	2019	109932	17.36
PARRLINE ELECTRICAL WHOLESale	85212	ELECTRICAL SUPPL	12	2019	109932	(1.73)
PARRLINE ELECTRICAL WHOLESale	85219	ELECTRICAL SUPPL	12	2019	109932	625.67
PARRLINE ELECTRICAL WHOLESale	85219	ELECTRICAL SUPPL	12	2019	109932	(62.23)
PARRLINE ELECTRICAL WHOLESale	86519	SUPPLIES	12	2019	110142	85.13
PARRLINE ELECTRICAL WHOLESale	86519	SUPPLIES	12	2019	110142	(8.46)
Record WIP at Yearend			12	2019		(3,604.47)
TREMBLAR BUILDING SUPPLIES LTD.	60851	FRAME FOR ACS ST	7	2019	108479	142.95
TREMBLAR BUILDING SUPPLIES LTD.	60851	FRAME FOR ACS ST	7	2019	108479	(14.22)
Record WIP at Yearend			12	2019		(128.73)
EMCO CORPORATION	37521798	320 RICHMOND	2	2020	110588	(49.14)
EMCO CORPORATION	37521798	320 RICHMOND	2	2020	110588	427.15

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
EMCO CORPORATION	37522024	320 RICHMOND	2	2020	110588	48.68
EMCO CORPORATION	37522024	320 RICHMOND	2	2020	110588	(5.60)
EMCO CORPORATION	37522811-00	320 RICHMOND	3	2020	110796	29.76
EMCO CORPORATION	37522811-00	320 RICHMOND	3	2020	110796	(3.42)
EMCO CORPORATION	37600231-00	320 RICHMOND	3	2020	110796	33.34
EMCO CORPORATION	37600231-00	320 RICHMOND	3	2020	110796	(3.84)
EMCO CORPORATION	37521264-00	320 RICHMOND	3	2020	110796	155.94
EMCO CORPORATION	37521264-00	320 RICHMOND	3	2020	110796	(17.94)
EMCO CORPORATION	37522716-00	320 RICHMOND	3	2020	110796	42.65
EMCO CORPORATION	37522716-00	320 RICHMOND	3	2020	110796	(4.91)
EMCO CORPORATION	127933-00	320 RICHMOND	3	2020	110796	(29.76)
EMCO CORPORATION	127933-00	320 RICHMOND	3	2020	110796	3.42
PARRLINE ELECTRICAL WHOLESALE	87369	ST BERNARDS	3	2020	110816	2,489.04
PARRLINE ELECTRICAL WHOLESALE	87369	ST BERNARDS	3	2020	110816	(286.35)
PARRLINE ELECTRICAL WHOLESALE	87371	ST BERNARDS	3	2020	110816	783.18
PARRLINE ELECTRICAL WHOLESALE	87371	ST BERNARDS	3	2020	110816	(90.10)
POWER DISTRIBUTION SUPPLY	2002	ST. BERNARDS	3	2020	110818	485.83
POWER DISTRIBUTION SUPPLY	2002	ST. BERNARDS	3	2020	110818	(55.89)
POWER DISTRIBUTION SUPPLY	2003	ST. BERNARDS	3	2020	110818	43.43
POWER DISTRIBUTION SUPPLY	2003	ST. BERNARDS	3	2020	110818	(5.00)
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	(399.97)
PARRLINE ELECTRICAL WHOLESALE	87740	ST BERNARDS	3	2020	110856	1,406.96
PARRLINE ELECTRICAL WHOLESALE	87740	ST BERNARDS	3	2020	110856	(161.86)
PARRLINE ELECTRICAL WHOLESALE	87886	ST BERNARDS	3	2020	110856	5,557.86
PARRLINE ELECTRICAL WHOLESALE	87886	ST BERNARDS	3	2020	110856	(639.40)
PARRLINE ELECTRICAL WHOLESALE	87857	ST BERNARD'S	3	2020	110891	919.82
PARRLINE ELECTRICAL WHOLESALE	87857	ST BERNARD'S	3	2020	110891	(105.82)
PARRLINE ELECTRICAL WHOLESALE	87925	ST BERNARD'S	3	2020	110891	101.02
PARRLINE ELECTRICAL WHOLESALE	87925	ST BERNARD'S	3	2020	110891	(11.62)
PARRLINE ELECTRICAL WHOLESALE	87942	ST BERNARD'S	3	2020	110891	2,812.64
PARRLINE ELECTRICAL WHOLESALE	87942	ST BERNARD'S	3	2020	110891	(323.58)
PARRLINE ELECTRICAL WHOLESALE	87961	ST BERNARD'S	3	2020	110891	68.79
PARRLINE ELECTRICAL WHOLESALE	87961	ST BERNARD'S	3	2020	110891	(7.91)
PARRLINE ELECTRICAL WHOLESALE	88009	ST BERNARD'S	3	2020	110891	863.61
PARRLINE ELECTRICAL WHOLESALE	88009	ST BERNARD'S	3	2020	110891	(99.35)
PARRLINE ELECTRICAL WHOLESALE	88010	ST BERNARD'S	3	2020	110891	158.03
PARRLINE ELECTRICAL WHOLESALE	88010	ST BERNARD'S	3	2020	110891	(18.18)
PARRLINE ELECTRICAL WHOLESALE	88032	ST BERNARD'S	3	2020	110891	1,051.19
PARRLINE ELECTRICAL WHOLESALE	88032	ST BERNARD'S	3	2020	110891	(120.93)
PARRLINE ELECTRICAL WHOLESALE	88107	ST BERNDARD'S	3	2020	110891	2,124.57
PARRLINE ELECTRICAL WHOLESALE	88107	ST BERNDARD'S	3	2020	110891	(244.42)
PARRLINE ELECTRICAL WHOLESALE	88361	ST BERNARD'S	3	2020	110891	1,445.90
PARRLINE ELECTRICAL WHOLESALE	88361	ST BERNARD'S	3	2020	110891	(166.34)
PARRLINE ELECTRICAL WHOLESALE	87839	ST BERNARD'S	3	2020	110934	659.56
PARRLINE ELECTRICAL WHOLESALE	87839	ST BERNARD'S	3	2020	110934	(75.88)
PARRLINE ELECTRICAL WHOLESALE	88222	ST BERNARD'S	3	2020	110934	1,202.60
PARRLINE ELECTRICAL WHOLESALE	88222	ST BERNARD'S	3	2020	110934	(138.35)
WIGLE HOME HARDWARE BUILDING CENTRE	138785	MAINT MA	3	2020	110946	4.17
WIGLE HOME HARDWARE BUILDING CENTRE	138785	MAINT MA	3	2020	110946	(0.48)
WIGLE HOME HARDWARE BUILDING CENTRE	139048	MAINT MA	3	2020	110946	5.73
WIGLE HOME HARDWARE BUILDING CENTRE	139048	MAINT MA	3	2020	110946	(0.66)
VILLA CONSTRUCTION	7168	LABOUR & EQUIPMENT	4	2020	111055	4,898.55
VILLA CONSTRUCTION	7168	LABOUR & EQUIPMENT	4	2020	111055	(563.55)
WIGLE HOME HARDWARE BUILDING CENTRE	138797	BUILDING	4	2020	111057	34.26
WIGLE HOME HARDWARE BUILDING CENTRE	138797	BUILDING	4	2020	111057	(3.94)
WIGLE HOME HARDWARE BUILDING CENTRE	138808	SUPPLIES	4	2020	111057	40.65
WIGLE HOME HARDWARE BUILDING CENTRE	138808	SUPPLIES	4	2020	111057	(4.68)
EMCO CORPORATION	37601431-00	ST BERNARD'S	4	2020	111067	1,608.97
EMCO CORPORATION	37601431-00	ST BERNARD'S	4	2020	111067	(185.10)
EMCO CORPORATION	37601432-00	ST BERNARD'S	4	2020	111067	666.70
EMCO CORPORATION	37601432-00	ST BERNARD'S	4	2020	111067	(76.70)
EMCO CORPORATION	37602068-00	ST BERNARD'S	4	2020	111067	230.94
EMCO CORPORATION	37602068-00	ST BERNARD'S	4	2020	111067	(26.57)
EMCO CORPORATION	37602358-00	ST BERNARD'S	4	2020	111067	58.52
EMCO CORPORATION	37602358-00	ST BERNARD'S	4	2020	111067	(6.73)
EMCO CORPORATION	37603615-00	ST BERNARD'S	4	2020	111067	35.96
EMCO CORPORATION	37603615-00	ST BERNARD'S	4	2020	111067	(4.14)
EMCO CORPORATION	37603761-00	ST BERNARD'S	4	2020	111067	461.04
EMCO CORPORATION	37603761-00	ST BERNARD'S	4	2020	111067	(53.04)
EMCO CORPORATION	37603832-00	ST BERNARD'S	4	2020	111067	120.42
EMCO CORPORATION	37603832-00	ST BERNARD'S	4	2020	111067	(13.85)
LUCIER GLOVE & SAFETY PRODUCTS	40582	ST BERNARD'S	4	2020	111076	1,434.76
LUCIER GLOVE & SAFETY PRODUCTS	40582	ST BERNARD'S	4	2020	111076	(165.06)
EMCO CORPORATION	37603465-00	ST BERNARD'S	4	2020	111067	74.30

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
EMCO CORPORATION	37603465-00	ST BERNARD'S	4	2020	111067	(8.55)
WINDSOR FACTORY SUPPLY LTD	5239728	MAINT MATERIAL	4	2020	111092	63.86
WINDSOR FACTORY SUPPLY LTD	5239728	MAINT MATERIAL	4	2020	111092	(7.34)
PARRLINE ELECTRICAL WHOLESale	88386	ST BERNARD'S	4	2020	111112	111.50
PARRLINE ELECTRICAL WHOLESale	88386	ST BERNARD'S	4	2020	111112	(12.83)
PARRLINE ELECTRICAL WHOLESale	88402	ST BERNARD'S	4	2020	111112	382.17
PARRLINE ELECTRICAL WHOLESale	88402	ST BERNARD'S	4	2020	111112	(43.97)
PARRLINE ELECTRICAL WHOLESale	88499	ST BERNARD'S	4	2020	111112	639.20
PARRLINE ELECTRICAL WHOLESale	88499	ST BERNARD'S	4	2020	111112	(73.54)
PARRLINE ELECTRICAL WHOLESale	88516	ST BERNARD'S	4	2020	111112	447.05
PARRLINE ELECTRICAL WHOLESale	88516	ST BERNARD'S	4	2020	111112	(51.43)
WINDSOR FACTORY SUPPLY LTD	5240305	ST BERNARD'S	4	2020	111125	51.88
WINDSOR FACTORY SUPPLY LTD	5240305	ST BERNARD'S	4	2020	111125	(5.97)
WINDSOR FACTORY SUPPLY LTD	5240943	ST BERNARD'S	4	2020	111125	107.35
WINDSOR FACTORY SUPPLY LTD	5240943	ST BERNARD'S	4	2020	111125	(12.35)
PARRLINE ELECTRICAL WHOLESale	88483	SUPPLIES	5	2020	111179	87.85
PARRLINE ELECTRICAL WHOLESale	88483	SUPPLIES	5	2020	111179	(10.11)
PARRLINE ELECTRICAL WHOLESale	88527	SUPPLIES	5	2020	111179	823.36
PARRLINE ELECTRICAL WHOLESale	88527	SUPPLIES	5	2020	111179	(94.72)
PARRLINE ELECTRICAL WHOLESale	88553	ST BERNARD'S	5	2020	111179	283.45
PARRLINE ELECTRICAL WHOLESale	88553	ST BERNARD'S	5	2020	111179	(32.61)
PARRLINE ELECTRICAL WHOLESale	88946	ST BERNARD'S	6	2020	111367	406.78
PARRLINE ELECTRICAL WHOLESale	88946	ST BERNARD'S	6	2020	111367	(46.80)
PARRLINE ELECTRICAL WHOLESale	89180	ST BERNARD'S	6	2020	111367	1,405.80
PARRLINE ELECTRICAL WHOLESale	89180	ST BERNARD'S	6	2020	111367	(161.73)
WINDSOR FACTORY SUPPLY LTD	5255472	SINK	6	2020	111388	105.19
WINDSOR FACTORY SUPPLY LTD	5255472	SINK	6	2020	111388	(12.10)
WINDSOR FACTORY SUPPLY LTD	5258162	BAR FAUCET	6	2020	111388	105.58
WINDSOR FACTORY SUPPLY LTD	5258162	BAR FAUCET	6	2020	111388	(12.15)
WINDSOR FACTORY SUPPLY LTD	5258804	MATERIAL	6	2020	111388	16.36
WINDSOR FACTORY SUPPLY LTD	5258804	MATERIAL	6	2020	111388	(1.88)
EMCO CORPORATION	37606712	ACS	6	2020	111425	119.97
EMCO CORPORATION	37606712	ACS	6	2020	111425	(13.80)
EMCO CORPORATION	37607489	320 RICHMOND	6	2020	111425	381.15
EMCO CORPORATION	37607489	320 RICHMOND	6	2020	111425	(43.85)
DMG ARCHITECTURAL GLASS AND METAL LTD	9824	MAINTENA	6	2020	111552	1,915.35
DMG ARCHITECTURAL GLASS AND METAL LTD	9824	MAINTENA	6	2020	111552	(220.35)
EMCO CORPORATION	37609980	SUPPLIES	7	2020	111589	70.00
EMCO CORPORATION	37609980	SUPPLIES	7	2020	111589	(8.05)
EMCO CORPORATION	37609998	SUPPLIES	7	2020	111589	56.15
EMCO CORPORATION	37609998	SUPPLIES	7	2020	111589	(6.46)
EMCO CORPORATION	37610880	MAINTENANCE	7	2020	111695	180.03
EMCO CORPORATION	37610880	MAINTENANCE	7	2020	111695	(20.71)
PARRLINE ELECTRICAL WHOLESale	89292	ELECTRICAL SUPPL	7	2020	111711	292.41
PARRLINE ELECTRICAL WHOLESale	89292	ELECTRICAL SUPPL	7	2020	111711	(33.64)
PARRLINE ELECTRICAL WHOLESale	89308	ELECTRICAL SUPPL	7	2020	111711	178.13
PARRLINE ELECTRICAL WHOLESale	89308	ELECTRICAL SUPPL	7	2020	111711	(20.49)
PARRLINE ELECTRICAL WHOLESale	89932	ACS	8	2020	111770	256.28
PARRLINE ELECTRICAL WHOLESale	89932	ACS	8	2020	111770	(29.48)
EMCO CORPORATION	37612540-00	850	8	2020	111790	125.29
EMCO CORPORATION	37612540-00	850	8	2020	111790	(14.41)
PARRLINE ELECTRICAL WHOLESale	90897	850	8	2020	111812	73.02
PARRLINE ELECTRICAL WHOLESale	90897	850	8	2020	111812	(8.40)
EMCO CORPORATION	37613944-00	MAINTENANCE MATERIALS	8	2020	111953	107.54
EMCO CORPORATION	37613944-00	MAINTENANCE MATERIALS	8	2020	111953	(12.37)
EMPIRE ROOFING CORPORATION	S20-289	ROOF WORK	8	2020	111954	8,475.00
EMPIRE ROOFING CORPORATION	S20-289	ROOF WORK	8	2020	111954	(975.00)
WIGLE HOME HARDWARE BUILDING CENTRE	144062	927	8	2020	112055	24.71
WIGLE HOME HARDWARE BUILDING CENTRE	144062	927	8	2020	112055	(2.84)
WIGLE HOME HARDWARE BUILDING CENTRE	144214	927	8	2020	112055	22.93
WIGLE HOME HARDWARE BUILDING CENTRE	144214	927	8	2020	112055	(2.64)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	96.05
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	(11.05)
EMCO CORPORATION	37614774-00	MISC SUPPLIES	9	2020	112111	404.37
EMCO CORPORATION	37614774-00	MISC SUPPLIES	9	2020	112111	(46.52)
PARRLINE ELECTRICAL WHOLESale	91105	SUPPLIES	9	2020	112205	976.27
PARRLINE ELECTRICAL WHOLESale	91105	SUPPLIES	9	2020	112205	(112.31)
WINDSOR FACTORY SUPPLY LTD	5323882	ADHESIVE	9	2020	112224	182.25
WINDSOR FACTORY SUPPLY LTD	5323882	ADHESIVE	9	2020	112224	(20.97)
CENTENNIAL LOCK & SAFE LIMITED	26042	STD SECURITY CUT	9	2020	112246	178.54
CENTENNIAL LOCK & SAFE LIMITED	26042	STD SECURITY CUT	9	2020	112246	(20.54)
EMCO CORPORATION	37615154-00	SUPPLIES	9	2020	112252	109.81
EMCO CORPORATION	37615154-00	SUPPLIES	9	2020	112252	(12.63)
EMCO CORPORATION	37615325-00	SUPPLIES	9	2020	112252	78.87
EMCO CORPORATION	37615325-00	SUPPLIES	9	2020	112252	(9.07)

Schedule 1							
Project Cost Listing							
Community Hub Project							
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount	
WIGLE HOME HARDWARE BUILDING CENTRE	144484	SUPPLIES	9	2020	112305	16.48	
WIGLE HOME HARDWARE BUILDING CENTRE	144484	SUPPLIES	9	2020	112305	(1.90)	
WIGLE HOME HARDWARE BUILDING CENTRE	144555	SUPPLIES	9	2020	112305	8.55	
WIGLE HOME HARDWARE BUILDING CENTRE	144555	SUPPLIES	9	2020	112305	(0.98)	
PARRLINE ELECTRICAL WHOLESale	91311	SUPPLIES	9	2020	112320	202.01	
PARRLINE ELECTRICAL WHOLESale	91311	SUPPLIES	9	2020	112320	(23.24)	
PARRLINE ELECTRICAL WHOLESale	91507	SUPPLIES	9	2020	112320	121.18	
PARRLINE ELECTRICAL WHOLESale	91507	SUPPLIES	9	2020	112320	(13.94)	
PARRLINE ELECTRICAL WHOLESale	91761	SUPPLIES	9	2020	112320	672.35	
PARRLINE ELECTRICAL WHOLESale	91761	SUPPLIES	9	2020	112320	(77.35)	
PARRLINE ELECTRICAL WHOLESale	91871	SUPPLIES	9	2020	112320	130.58	
PARRLINE ELECTRICAL WHOLESale	91871	SUPPLIES	9	2020	112320	(15.02)	
GRYPHON GLASS	14647	SUPPLY & INSTALL NEW RECEPTION G	10	2020	112350	1,679.18	
GRYPHON GLASS	14647	SUPPLY & INSTALL NEW RECEPTION G	10	2020	112350	(193.18)	
EMCO CORPORATION	37618513-00	WRENCH	10	2020	112346	53.23	
EMCO CORPORATION	37618513-00	WRENCH	10	2020	112346	(6.12)	
PARRLINE ELECTRICAL WHOLESale	91352	SUPPLIES	10	2020	112362	559.12	
PARRLINE ELECTRICAL WHOLESale	91352	SUPPLIES	10	2020	112362	(64.32)	
WIGLE HOME HARDWARE BUILDING CENTRE	145314	CEMENT T	10	2020	112379	25.40	
WIGLE HOME HARDWARE BUILDING CENTRE	145314	CEMENT T	10	2020	112379	(2.92)	
PARRLINE ELECTRICAL WHOLESale	87150	SUPPLIES	10	2020	112498	201.52	
PARRLINE ELECTRICAL WHOLESale	87150	SUPPLIES	10	2020	112498	(23.18)	
PARRLINE ELECTRICAL WHOLESale	88045	SUPPLIES	10	2020	112498	1,777.15	
PARRLINE ELECTRICAL WHOLESale	88045	SUPPLIES	10	2020	112498	(204.45)	
PARRLINE ELECTRICAL WHOLESale	88268	SUPPLIES	10	2020	112498	1,127.80	
PARRLINE ELECTRICAL WHOLESale	88268	SUPPLIES	10	2020	112498	(129.75)	
PARRLINE ELECTRICAL WHOLESale	88439	SUPPLIES	10	2020	112498	398.33	
PARRLINE ELECTRICAL WHOLESale	88439	SUPPLIES	10	2020	112498	(45.83)	
EMCO CORPORATION	37619894-00	FACILITIES STOCK	10	2020	112448	333.97	
EMCO CORPORATION	37619894-00	FACILITIES STOCK	10	2020	112448	(38.42)	
WIGLE HOME HARDWARE BUILDING CENTRE	145417	SUPPLIES	10	2020	112472	11.05	
WIGLE HOME HARDWARE BUILDING CENTRE	145417	SUPPLIES	10	2020	112472	(1.27)	
EMCO CORPORATION	37620119-00	SUPPLIES	10	2020	112525	111.64	
EMCO CORPORATION	37620119-00	SUPPLIES	10	2020	112525	(12.84)	
WIGLE HOME HARDWARE BUILDING CENTRE	145462	SUPPLIES	10	2020	112556	36.44	
WIGLE HOME HARDWARE BUILDING CENTRE	145462	SUPPLIES	10	2020	112556	(4.19)	
TREMBLAR BUILDING SUPPLIES LTD.	64435	SUPPLIES	10	2020	112596	1,086.50	
TREMBLAR BUILDING SUPPLIES LTD.	64435	SUPPLIES	10	2020	112596	(125.00)	
TREMBLAR BUILDING SUPPLIES LTD.	64436	SUPPLIES	10	2020	112596	525.45	
TREMBLAR BUILDING SUPPLIES LTD.	64436	SUPPLIES	10	2020	112596	(60.45)	
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	82.44	
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	(15.85)	
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	55.36	
Allocations per Annette Zahaluk			11	2020	103643453	142.73	
Allocations per Annette Zahaluk			11	2020	103643453	(14.20)	
GRYPHON GLASS	15049	2 PCS LAMINATED SAFETY GLASS SUP	12	2020	112871	511.13	
GRYPHON GLASS	15049	2 PCS LAMINATED SAFETY GLASS SUP	12	2020	112871	(58.80)	
To reallocate 2019 WIP			13	2020		146,486.69	
To record WIP at year-end			13	2020	Bernards	(204,227.43)	
AC METAL FABRICATING LIMITED	15006	MAINTENANCE	1	2020	110198	8,333.75	
AC METAL FABRICATING LIMITED	15006	MAINTENANCE	1	2020	110198	(828.94)	
WINDSOR FACTORY SUPPLY LTD	5170268	320 RICHMOND	1	2020	110256	289.42	
WINDSOR FACTORY SUPPLY LTD	5170268	320 RICHMOND	1	2020	110256	(28.79)	
WINDSOR FACTORY SUPPLY LTD	5173197	320 RICHMOND	1	2020	110256	572.98	
WINDSOR FACTORY SUPPLY LTD	5173197	320 RICHMOND	1	2020	110256	(57.00)	
HOLLAND CLEANING SOLUTIONS LTD	504197	SUPPLIES	1	2020	110303	733.64	
HOLLAND CLEANING SOLUTIONS LTD	504197	SUPPLIES	1	2020	110303	(72.97)	
PARRLINE ELECTRICAL WHOLESale	86765 (2020)	ELECTRICAL	1	2020	110314	21.93	
PARRLINE ELECTRICAL WHOLESale	86765 (2020)	ELECTRICAL	1	2020	110314	(2.18)	
COLBRO EQUIPMENT RENTAL	124321-0	HEATER RENTAL	1	2020	110332	813.60	
COLBRO EQUIPMENT RENTAL	124321-0	HEATER RENTAL	1	2020	110332	(80.93)	
COLBRO EQUIPMENT RENTAL	124558-0	H EATER RENTAL	1	2020	110332	(80.93)	
COLBRO EQUIPMENT RENTAL	124558-0	H EATER RENTAL	1	2020	110332	813.60	
HOLLAND CLEANING SOLUTIONS LTD	503547	JANITORIAL SUPP	1	2020	110341	410.05	
HOLLAND CLEANING SOLUTIONS LTD	503547	JANITORIAL SUPP	1	2020	110341	(40.78)	
LUCIER GLOVE & SAFETY PRODUCTS	39219	FIRE EXTINGUISHE	1	2020	110346	621.39	
LUCIER GLOVE & SAFETY PRODUCTS	39219	FIRE EXTINGUISHE	1	2020	110346	(61.81)	
RENE ROY GROUP INC.	2037	PROGRESS PAYMENT	1	2020	110354	52,283.97	
RENE ROY GROUP INC.	2037	PROGRESS PAYMENT	1	2020	110354	(5,200.60)	
RITA'S CLEANING LTD	JANUARY 132020	CONSTRUCTION CLEAN	1	2020	110355	844.11	
RITA'S CLEANING LTD	JANUARY 132020	CONSTRUCTION CLEAN	1	2020	110355	(83.96)	
RITA'S CLEANING LTD	JANUARY 232020	CONSTRUCTION CLEAN	1	2020	110355	284.76	
RITA'S CLEANING LTD	JANUARY 232020	CONSTRUCTION CLEAN	1	2020	110355	(28.32)	
TREMBLAR BUILDING SUPPLIES LTD.	62206	MAINTENANCE	1	2020	110362	26,803.60	
TREMBLAR BUILDING SUPPLIES LTD.	62206	MAINTENANCE	1	2020	110362	(2,666.11)	



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WINDSOR FACTORY SUPPLY LTD	5179364	MAINTENANCE MATE	1	2020	110367	86.39
WINDSOR FACTORY SUPPLY LTD	5179364	MAINTENANCE MATE	1	2020	110367	(8.59)
COLBRO EQUIPMENT RENTAL	124568-0	HEATER PATRON	1	2020	110381	813.60
COLBRO EQUIPMENT RENTAL	124568-0	HEATER PATRON	1	2020	110381	(80.93)
COLBRO EQUIPMENT RENTAL	124685-0	HEATER PATRON	1	2020	110381	1,525.50
COLBRO EQUIPMENT RENTAL	124685-0	HEATER PATRON	1	2020	110381	(151.74)
ELECTRICAL SAFETY AUTHORITY	98050039	320 RICHMOND	1	2020	110387	88.14
ELECTRICAL SAFETY AUTHORITY	98050039	320 RICHMOND	1	2020	110387	(8.77)
EMCO CORPORATION	37520063	MAINTENANCE MATERIALS	1	2020	110388	196.55
EMCO CORPORATION	37520063	MAINTENANCE MATERIALS	1	2020	110388	(19.55)
HOLLAND CLEANING SOLUTIONS LTD	504258	JANITORIAL	1	2020	110395	395.50
HOLLAND CLEANING SOLUTIONS LTD	504258	JANITORIAL	1	2020	110395	(39.34)
PARRLINE ELECTRICAL WHOLESale	86763	ELECTRICAL SUPPL	1	2020	110401	498.61
PARRLINE ELECTRICAL WHOLESale	86763	ELECTRICAL SUPPL	1	2020	110401	(49.59)
PARRLINE ELECTRICAL WHOLESale	86765	ELECTRICAL SU PP	1	2020	110401	21.93
PARRLINE ELECTRICAL WHOLESale	86765	ELECTRICAL SU PP	1	2020	110401	(2.18)
PARRLINE ELECTRICAL WHOLESale	86962	ELECTRICAL SUPPL	1	2020	110401	270.06
PARRLINE ELECTRICAL WHOLESale	86962	ELECTRICAL SUPPL	1	2020	110401	(26.86)
PARRLINE ELECTRICAL WHOLESale	87201	ELECTRICAL SUPPL	1	2020	110401	136.50
PARRLINE ELECTRICAL WHOLESale	87201	ELECTRICAL SUPPL	1	2020	110401	(13.57)
R.C. WHITE LTD	255955	MAINTENANCE	1	2020	110404	2,612.06
R.C. WHITE LTD	255955	MAINTENANCE	1	2020	110404	(259.82)
WIGLE HOME HARDWARE BUILDING CENTRE	137830	MAINTENA	1	2020	110443	17.58
WIGLE HOME HARDWARE BUILDING CENTRE	137830	MAINTENA	1	2020	110443	(1.75)
WIGLE HOME HARDWARE BUILDING CENTRE	137854	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137854	MAINTENA	1	2020	110443	(2.92)
WIGLE HOME HARDWARE BUILDING CENTRE	137865	MAINTENA	1	2020	110443	35.19
WIGLE HOME HARDWARE BUILDING CENTRE	137865	MAINTENA	1	2020	110443	(3.50)
WIGLE HOME HARDWARE BUILDING CENTRE	137853	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137853	MAINTENA	1	2020	110443	(2.92)
WIGLE HOME HARDWARE BUILDING CENTRE	137614	MATERIAL	1	2020	110443	(0.72)
WIGLE HOME HARDWARE BUILDING CENTRE	137614	MATERIAL	1	2020	110443	7.21
WIGLE HOME HARDWARE BUILDING CENTRE	137857	MATERIAL	1	2020	110443	(1.24)
WIGLE HOME HARDWARE BUILDING CENTRE	137857	MATERIAL	1	2020	110443	12.42
CENTENNIAL LOCK & SAFE LIMITED	25833	MAINTENANCE	1	2020	110434	919.82
CENTENNIAL LOCK & SAFE LIMITED	25833	MAINTENANCE	1	2020	110434	(105.82)
L&R MOBILE WASH	1464	MAINTENANCE	1	2020	110441	3,083.21
L&R MOBILE WASH	1464	MAINTENANCE	1	2020	110441	(354.71)
WIGLE HOME HARDWARE BUILDING CENTRE	137925	MAINTENA	1	2020	110445	126.03
WIGLE HOME HARDWARE BUILDING CENTRE	137925	MAINTENA	1	2020	110445	(14.50)
WIGLE HOME HARDWARE BUILDING CENTRE	137932	MAINTENA	1	2020	110445	11.27
WIGLE HOME HARDWARE BUILDING CENTRE	137932	MAINTENA	1	2020	110445	(1.30)
WIGLE HOME HARDWARE BUILDING CENTRE	137973	MAINTENA	1	2020	110445	20.75
WIGLE HOME HARDWARE BUILDING CENTRE	137973	MAINTENA	1	2020	110445	(2.39)
WIGLE HOME HARDWARE BUILDING CENTRE	137993	MAINTENA	1	2020	110445	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	137993	MAINTENA	1	2020	110445	(0.78)
AC METAL FABRICATING LIMITED	15007	IT SECURITY CAGE EN	2	2020	110449	7,345.00
AC METAL FABRICATING LIMITED	15007	IT SECURITY CAGE EN	2	2020	110449	(845.00)
ACCESS DOORS N MORE	41206	320 RICHMOND	2	2020	110447	3,322.20
ACCESS DOORS N MORE	41206	320 RICHMOND	2	2020	110447	(382.20)
BRAVO CEMENT CONTRACTING (WINDSOR)LTD	IN054595	CURB	2	2020	110462	339.00
BRAVO CEMENT CONTRACTING (WINDSOR)LTD	IN054595	CURB	2	2020	110462	(39.00)
WIGLE HOME HARDWARE BUILDING CENTRE	138299	320 RICHM	2	2020	110505	8.11
WIGLE HOME HARDWARE BUILDING CENTRE	138299	320 RICHM	2	2020	110505	(0.93)
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	PROGRES	2	2020	110519	15,820.00
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	PROGRES	2	2020	110519	(1,820.00)
ELECTRICAL SAFETY AUTHORITY	98076465	CONTINUOUS SAFE	2	2020	110521	397.42
ELECTRICAL SAFETY AUTHORITY	98076465	CONTINUOUS SAFE	2	2020	110521	(45.72)
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	2	2020		(404.44)
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	2	2020		46.53
CANADIAN TIRE STORE #281	Jan-20	JANUARY 2020 PUR	2	2020	110514	156.52
CANADIAN TIRE STORE #281	Jan-20	JANUARY 2020 PUR	2	2020	110514	(18.01)
EMCO CORPORATION	37521813	320 RICHMOND	2	2020	110566	161.80
EMCO CORPORATION	37521813	320 RICHMOND	2	2020	110566	(18.61)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	51.62
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	(85.76)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	693.80
EMCO CORPORATION	37521960	320 RICHMOND	2	2020	110588	52.85
EMCO CORPORATION	37521960	320 RICHMOND	2	2020	110588	(6.08)
WIGLE HOME HARDWARE BUILDING CENTRE	137020	320 RICHM	2	2020	110613	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	137020	320 RICHM	2	2020	110613	(0.78)
WIGLE HOME HARDWARE BUILDING CENTRE	137189	320 RICHM	2	2020	110613	25.17
WIGLE HOME HARDWARE BUILDING CENTRE	137189	320 RICHM	2	2020	110613	(2.90)
WINDSOR FACTORY SUPPLY LTD	5205115	320 RICHMOND	2	2020	110615	138.76
WINDSOR FACTORY SUPPLY LTD	5205115	320 RICHMOND	2	2020	110615	(15.96)

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
EMCO CORPORATION	37600233-00	MATERIALS FOR 320 RICHM	3	2020	110796	224.87
EMCO CORPORATION	37600233-00	MATERIALS FOR 320 RICHM	3	2020	110796	(25.87)
L&R MOBILE WASH	1557	ST. BERNARDS	3	2020	110812	624.89
L&R MOBILE WASH	1557	ST. BERNARDS	3	2020	110812	(71.89)
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	(399.97)
TROY LIFE & FIRE SAFETY LTD.	1000213602	320 RICHMOND	3	2020	110831	1,474.65
TROY LIFE & FIRE SAFETY LTD.	1000213602	320 RICHMOND	3	2020	110831	(169.65)
BASILE INTERIORS LTD	17109	ST BERNARD'S	4	2020	110953	23,694.97
BASILE INTERIORS LTD	17109	ST BERNARD'S	4	2020	110953	(2,725.97)
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	RE	4	2020	110963	22,546.33
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	RE	4	2020	110963	(2,593.83)
RENE ROY GROUP INC.	2075	320 RICHMOND	4	2020	110983	20,928.99
RENE ROY GROUP INC.	2075	320 RICHMOND	4	2020	110983	(2,407.76)
WINDSOR FACTORY SUPPLY LTD	5199403-1	320 RICHMOND	4	2020	110994	(404.44)
WINDSOR FACTORY SUPPLY LTD	5199403-1	320 RICHMOND	4	2020	110994	46.53
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	4	2020		(46.53)
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	4	2020		404.44
VILLA CONSTRUCTION	7167	GARBAGE TO LANDFILL	4	2020	111055	2,462.27
VILLA CONSTRUCTION	7167	GARBAGE TO LANDFILL	4	2020	111055	(283.27)
TREMBLAR BUILDING SUPPLIES LTD.	63073	ST BERNARD'S	4	2020	111088	288.15
TREMBLAR BUILDING SUPPLIES LTD.	63073	ST BERNARD'S	4	2020	111088	(33.15)
EMCO CORPORATION	37604128-00	ST BERNARD'S	4	2020	111099	31.64
EMCO CORPORATION	37604128-00	ST BERNARD'S	4	2020	111099	(3.64)
WINDSOR FACTORY SUPPLY LTD	5240668	ST BERNARD'S	4	2020	111125	97.77
WINDSOR FACTORY SUPPLY LTD	5240668	ST BERNARD'S	4	2020	111125	(11.25)
MOVE GRO005 PROJECT ELECTRICIAN WAGE & BENEFITS TO PROPER			4	2020		10,831.27
WINDSOR FACTORY SUPPLY LTD	5243007	ST BERNARD'S	5	2020	111162	160.58
WINDSOR FACTORY SUPPLY LTD	5243007	ST BERNARD'S	5	2020	111162	(18.48)
WIGLE HOME HARDWARE BUILDING CENTRE	140518	SUPPLIES	5	2020	111186	5.98
WIGLE HOME HARDWARE BUILDING CENTRE	140518	SUPPLIES	5	2020	111186	(0.69)
CENTENNIAL LOCK & SAFE LIMITED	25916	ST. BERNARD'S	5	2020	111191	923.30
CENTENNIAL LOCK & SAFE LIMITED	25916	ST. BERNARD'S	5	2020	111191	(106.22)
EMCO CORPORATION	37603832-01	SUPPLIES	5	2020	111195	225.99
EMCO CORPORATION	37603832-01	SUPPLIES	5	2020	111195	(26.00)
EMCO CORPORATION	37605271-00	ST BERNARD'S	5	2020	111195	46.08
EMCO CORPORATION	37605271-00	ST BERNARD'S	5	2020	111195	(5.30)
EMCO CORPORATION	37605686-00	SUMP PUMP	5	2020	111195	220.35
EMCO CORPORATION	37605686-00	SUMP PUMP	5	2020	111195	(25.35)
WINDSOR FACTORY SUPPLY LTD	5246013	TAPE	5	2020	111218	161.03
WINDSOR FACTORY SUPPLY LTD	5246013	TAPE	5	2020	111218	(18.53)
WINDSOR FACTORY SUPPLY LTD	5247978	SUPPLIES	5	2020	111218	244.37
WINDSOR FACTORY SUPPLY LTD	5247978	SUPPLIES	5	2020	111218	(28.11)
EMCO CORPORATION	37606035-00	ST. BERNARD'S	5	2020	111233	18.18
EMCO CORPORATION	37606035-00	ST. BERNARD'S	5	2020	111233	(2.09)
EMPIRE ROOFING CORPORATION	S20-171	ROOF REPAIRS	5	2020	111234	1,210.64
EMPIRE ROOFING CORPORATION	S20-171	ROOF REPAIRS	5	2020	111234	(139.28)
PARRLINE ELECTRICAL WHOLESALE	89218	MATERIAL	5	2020	111253	402.48
PARRLINE ELECTRICAL WHOLESALE	89218	MATERIAL	5	2020	111253	(46.30)
POWER DISTRIBUTION SUPPLY	2005	ST. BERNARD'S	5	2020	111254	66.53
POWER DISTRIBUTION SUPPLY	2005	ST. BERNARD'S	5	2020	111254	(7.65)
WINDSOR FACTORY SUPPLY LTD	5253734	EQUIPMENT	5	2020	111277	224.19
WINDSOR FACTORY SUPPLY LTD	5253734	EQUIPMENT	5	2020	111277	(25.79)
DMG ARCHITECTURAL GLASS AND METAL LTD	9731	PROGRES	5	2020	111297	9,887.50
DMG ARCHITECTURAL GLASS AND METAL LTD	9731	PROGRES	5	2020	111297	(1,137.50)
WIGLE HOME HARDWARE BUILDING CENTRE	140707	ST BERNA	6	2020	111385	22.75
WIGLE HOME HARDWARE BUILDING CENTRE	140707	ST BERNA	6	2020	111385	(2.62)
CENTENNIAL LOCK & SAFE LIMITED	25937	ST BERNARD'S	6	2020	111334	141.25
CENTENNIAL LOCK & SAFE LIMITED	25937	ST BERNARD'S	6	2020	111334	(16.25)
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006172	ST BERN	6	2020	111389	650.72
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006172	ST BERN	6	2020	111389	(74.86)
GRYPHON GLASS	14079	MIRRORS	6	2020	111351	987.62
GRYPHON GLASS	14079	MIRRORS	6	2020	111351	(113.62)
GRYPHON GLASS	14080	HANDICAP MIRRORS	6	2020	111351	1,118.70
GRYPHON GLASS	14080	HANDICAP MIRRORS	6	2020	111351	(128.70)
RENE ROY GROUP INC.	2100	ST BERNARD'S	6	2020	111375	28,608.21
RENE ROY GROUP INC.	2100	ST BERNARD'S	6	2020	111375	(3,291.21)
TREMBLAR BUILDING SUPPLIES LTD.	63333	MATERIAL & INSTAL	6	2020	111384	29,111.06
TREMBLAR BUILDING SUPPLIES LTD.	63333	MATERIAL & INSTAL	6	2020	111384	(3,349.06)
WIGLE HOME HARDWARE BUILDING CENTRE	138579	MATERIAL	6	2020	111385	8.46
WIGLE HOME HARDWARE BUILDING CENTRE	138579	MATERIAL	6	2020	111385	(0.97)
WIGLE HOME HARDWARE BUILDING CENTRE	141394	SPRAY PAI	6	2020	111385	18.06
WIGLE HOME HARDWARE BUILDING CENTRE	141394	SPRAY PAI	6	2020	111385	(2.08)
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006452	ST BERN	6	2020	111410	328.95
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006452	ST BERN	6	2020	111410	(37.84)

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COLBRO EQUIPMENT RENTAL	127908	MAINTENANCE	6	2020	111422	440.70	
COLBRO EQUIPMENT RENTAL	127908	MAINTENANCE	6	2020	111422	(50.70)	
EMCO CORPORATION	37608318	320 RICHMOND	6	2020	111425	189.40	
EMCO CORPORATION	37608318	320 RICHMOND	6	2020	111425	(21.79)	
FASTSIGNS	32705	320 RICHMOND	6	2020	111430	133.29	
FASTSIGNS	32705	320 RICHMOND	6	2020	111430	(15.33)	
POWER DISTRIBUTION SUPPLY	2006	SUPPLIES	6	2020	111443	13.45	
POWER DISTRIBUTION SUPPLY	2006	SUPPLIES	6	2020	111443	(1.55)	
RENE ROY GROUP INC.	2118	MAINTENANCE	6	2020	111447	7,627.50	
RENE ROY GROUP INC.	2118	MAINTENANCE	6	2020	111447	(877.50)	
WIGLE HOME HARDWARE BUILDING CENTRE	141899	MAINTENA	6	2020	111454	31.61	
WIGLE HOME HARDWARE BUILDING CENTRE	141899	MAINTENA	6	2020	111454	(3.64)	
WIGLE HOME HARDWARE BUILDING CENTRE	141979	MAINTENA	6	2020	111454	68.01	
WIGLE HOME HARDWARE BUILDING CENTRE	141979	MAINTENA	6	2020	111454	(7.82)	
WIGLE HOME HARDWARE BUILDING CENTRE	141998	MAINTENA	6	2020	111454	95.93	
WIGLE HOME HARDWARE BUILDING CENTRE	141998	MAINTENA	6	2020	111454	(11.04)	
WIGLE HOME HARDWARE BUILDING CENTRE	142116	MAINTENA	6	2020	111454	54.16	
WIGLE HOME HARDWARE BUILDING CENTRE	142116	MAINTENA	6	2020	111454	(6.23)	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	302.11	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	(45.28)	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	91.48	
EMCO CORPORATION	37608544	SUPPLIES	6	2020	111553	383.82	
EMCO CORPORATION	37608544	SUPPLIES	6	2020	111553	(44.16)	
EMCO CORPORATION	-37608564	SUPPLIES	6	2020	111553	247.54	
EMCO CORPORATION	-37608564	SUPPLIES	6	2020	111553	(28.48)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	112.93	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	(12.99)	
EMCO CORPORATION	37609216	SUPPLIES	7	2020	111589	205.84	
EMCO CORPORATION	37609216	SUPPLIES	7	2020	111589	(23.68)	
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	HV	7	2020	111590	56,500.00	
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	HV	7	2020	111590	(6,500.00)	
WINDSOR FACTORY SUPPLY LTD	5287244	MAINTENANCE	7	2020	111719	101.05	
WINDSOR FACTORY SUPPLY LTD	5287244	MAINTENANCE	7	2020	111719	(11.63)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	99.49	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	(11.45)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	53.68	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	11.79	
EMCO CORPORATION	37612021-00	850	8	2020	111790	97.07	
EMCO CORPORATION	37612021-00	850	8	2020	111790	(11.17)	
TROY LIFE & FIRE SAFETY LTD.	1000276007	850	8	2020	111820	4,990.81	
TROY LIFE & FIRE SAFETY LTD.	1000276007	850	8	2020	111820	(574.16)	
WIGLE HOME HARDWARE BUILDING CENTRE	143700	COMPOUN	8	2020	111824	44.80	
WIGLE HOME HARDWARE BUILDING CENTRE	143700	COMPOUN	8	2020	111824	(5.15)	
COLBRO EQUIPMENT RENTAL	130276-0	SKYJACK RENTAL	8	2020	111949	2,983.20	
COLBRO EQUIPMENT RENTAL	130276-0	SKYJACK RENTAL	8	2020	111949	(343.20)	
EMCO CORPORATION	37612259-00	MAINTENANCE MATERIALS	8	2020	111953	642.34	
EMCO CORPORATION	37612259-00	MAINTENANCE MATERIALS	8	2020	111953	(73.90)	
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001015044	32	8	2020	111970	265.55	
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001015044	32	8	2020	111970	(30.55)	
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001010160	32	8	2020	111970	397.39	
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001010160	32	8	2020	111970	(45.72)	
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001006773	32	8	2020	111970	316.40	
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001006773	32	8	2020	111970	(36.40)	
MCGEE'S PLUMBING SOLUTIONS	15	CLEAR DRAIN	8	2020	111961	224.87	
MCGEE'S PLUMBING SOLUTIONS	15	CLEAR DRAIN	8	2020	111961	(25.87)	
PARRLINE ELECTRICAL WHOLESAL	91090	MATERIAL	8	2020	111964	620.34	
PARRLINE ELECTRICAL WHOLESAL	91090	MATERIAL	8	2020	111964	(71.37)	
TREMBLAR BUILDING SUPPLIES LTD.	63639	911	8	2020	112024	5,152.80	
TREMBLAR BUILDING SUPPLIES LTD.	63639	911	8	2020	112024	(592.80)	
TROY LIFE & FIRE SAFETY LTD.	1000279677	911	8	2020	112025	59.33	
TROY LIFE & FIRE SAFETY LTD.	1000279677	911	8	2020	112025	(6.83)	
WIGLE HOME HARDWARE BUILDING CENTRE	143059	911	8	2020	112028	22.55	
WIGLE HOME HARDWARE BUILDING CENTRE	143059	911	8	2020	112028	(2.59)	
WIGLE HOME HARDWARE BUILDING CENTRE	143160	911	8	2020	112028	38.71	
WIGLE HOME HARDWARE BUILDING CENTRE	143160	911	8	2020	112028	(4.45)	
WIGLE HOME HARDWARE BUILDING CENTRE	143170	911	8	2020	112028	8.99	
WIGLE HOME HARDWARE BUILDING CENTRE	143170	911	8	2020	112028	(1.03)	
WIGLE HOME HARDWARE BUILDING CENTRE	143207	911	8	2020	112028	46.48	
WIGLE HOME HARDWARE BUILDING CENTRE	143207	911	8	2020	112028	(5.35)	
WIGLE HOME HARDWARE BUILDING CENTRE	143639	911	8	2020	112028	32.71	
WIGLE HOME HARDWARE BUILDING CENTRE	143639	911	8	2020	112028	(3.76)	
PARRLINE ELECTRICAL WHOLESAL	91251	927	8	2020	112045	173.57	
PARRLINE ELECTRICAL WHOLESAL	91251	927	8	2020	112045	(19.97)	
TREMBLAR BUILDING SUPPLIES LTD.	63996	927	8	2020	112053	892.70	
TREMBLAR BUILDING SUPPLIES LTD.	63996	927	8	2020	112053	(102.70)	

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
TREMBLAR BUILDING SUPPLIES LTD.	63997	927	8	2020	112053	5,028.50
TREMBLAR BUILDING SUPPLIES LTD.	63997	927	8	2020	112053	(578.50)
VILLA CONSTRUCTION	7305	927	8	2020	112054	3,908.55
VILLA CONSTRUCTION	7305	927	8	2020	112054	(449.66)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	184.04
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	(27.40)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	7.98
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	54.19
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			9	2020	02548-0001	(81.77)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			9	2020	02548-0001	710.77
RENE ROY GROUP INC.	2146	320 RICHMOND PHASE II	9	2020	112146	16,780.50
RENE ROY GROUP INC.	2146	320 RICHMOND PHASE II	9	2020	112146	(1,930.50)
RITA'S CLEANING LTD	SEP 20 2020	CLEAN UP CONSTRUCTION P	9	2020	112147	1,644.15
RITA'S CLEANING LTD	SEP 20 2020	CLEAN UP CONSTRUCTION P	9	2020	112147	(189.15)
VILLA CONSTRUCTION	7311	PHASE 3 WORK 320 RICHMOND	9	2020	112170	29,457.72
VILLA CONSTRUCTION	7311	PHASE 3 WORK 320 RICHMOND	9	2020	112170	(3,388.94)
WIGLE HOME HARDWARE BUILDING CENTRE	144323	BATTERIE	9	2020	112172	4.51
WIGLE HOME HARDWARE BUILDING CENTRE	144323	BATTERIE	9	2020	112172	(0.52)
WIGLE HOME HARDWARE BUILDING CENTRE	144384	HANGER P	9	2020	112172	13.51
WIGLE HOME HARDWARE BUILDING CENTRE	144384	HANGER P	9	2020	112172	(1.55)
WIGLE HOME HARDWARE BUILDING CENTRE	144502	BOX SWIT	9	2020	112172	9.47
WIGLE HOME HARDWARE BUILDING CENTRE	144502	BOX SWIT	9	2020	112172	(1.09)
EMCO CORPORATION	37614853-00	320 RICHMOND	9	2020	112187	70.09
EMCO CORPORATION	37614853-00	320 RICHMOND	9	2020	112187	(8.06)
EMCO CORPORATION	37614878-00	320 RICHMOND	9	2020	112187	624.17
EMCO CORPORATION	37614878-00	320 RICHMOND	9	2020	112187	(71.81)
EMCO CORPORATION	37614878-01	320 RICHMOND	9	2020	112187	33.70
EMCO CORPORATION	37614878-01	320 RICHMOND	9	2020	112187	(3.88)
TROY LIFE & FIRE SAFETY LTD.	10002927963	MODULE ISOLATO	9	2020	112217	300.92
TROY LIFE & FIRE SAFETY LTD.	10002927963	MODULE ISOLATO	9	2020	112217	(34.62)
WINDSOR FACTORY SUPPLY LTD	5323881	ADHESIVE	9	2020	112224	833.12
WINDSOR FACTORY SUPPLY LTD	5323881	ADHESIVE	9	2020	112224	(95.85)
POWER DISTRIBUTION SUPPLY	2008	CABINET SD	9	2020	112263	85.43
POWER DISTRIBUTION SUPPLY	2008	CABINET SD	9	2020	112263	(9.83)
SITEONE LANDSCAPE SUPPLY LLC	103466782-001	DRIPLINE	9	2020	112265	70.35
SITEONE LANDSCAPE SUPPLY LLC	103466782-001	DRIPLINE	9	2020	112265	(8.09)
SITEONE LANDSCAPE SUPPLY LLC	103534666-001	DRIPLINE	9	2020	112265	140.70
SITEONE LANDSCAPE SUPPLY LLC	103534666-001	DRIPLINE	9	2020	112265	(16.19)
WINDSOR FACTORY SUPPLY LTD	5326138	CLEAR ADHESIVE	9	2020	112270	104.14
WINDSOR FACTORY SUPPLY LTD	5326138	CLEAR ADHESIVE	9	2020	112270	(11.98)
WINDSOR FACTORY SUPPLY LTD	5327077	ADHESIVE	9	2020	112270	130.18
WINDSOR FACTORY SUPPLY LTD	5327077	ADHESIVE	9	2020	112270	(14.98)
CANADIAN TIRE STORE #281	Aug-20	AUG 2020 PURCHASES	9	2020	112276	9.03
CANADIAN TIRE STORE #281	Aug-20	AUG 2020 PURCHASES	9	2020	112276	(1.04)
TREMBLAR BUILDING SUPPLIES LTD.	63800	PROGRESS BILL #1	9	2020	112299	10,119.15
TREMBLAR BUILDING SUPPLIES LTD.	63800	PROGRESS BILL #1	9	2020	112299	(1,164.15)
TROY LIFE & FIRE SAFETY LTD.	1000293712	WORK ORDER 2448	9	2020	112300	6,189.01
TROY LIFE & FIRE SAFETY LTD.	1000293712	WORK ORDER 2448	9	2020	112300	(712.01)
WILLIAMS FOOD EQUIPMENT	IN00767935	SINK/PRE-RINSE WALL	9	2020	112306	2,363.96
WILLIAMS FOOD EQUIPMENT	IN00767935	SINK/PRE-RINSE WALL	9	2020	112306	(271.96)
AFFLECK SHEET METAL INC.	17493	RELOCATE KITCHEN EXHAU	9	2020	112310	4,226.20
AFFLECK SHEET METAL INC.	17493	RELOCATE KITCHEN EXHAU	9	2020	112310	(486.20)
PARRLINE ELECTRICAL WHOLESAL	91313	SUPPLIES	9	2020	112320	1,127.80
PARRLINE ELECTRICAL WHOLESAL	91313	SUPPLIES	9	2020	112320	(129.75)
PARRLINE ELECTRICAL WHOLESAL	91992	SUPPLIES	9	2020	112320	698.83
PARRLINE ELECTRICAL WHOLESAL	91992	SUPPLIES	9	2020	112320	(80.40)
COLAUTTI FLOORS	82265	SENIORS COMPLEX LEDGERSTON	10	2020	112344	1,817.04
COLAUTTI FLOORS	82265	SENIORS COMPLEX LEDGERSTON	10	2020	112344	(209.04)
EMCO CORPORATION	37618448-00	SUPPLIES	10	2020	112346	13.89
EMCO CORPORATION	37618448-00	SUPPLIES	10	2020	112346	(1.60)
GRYPHON GLASS	14202	SUPPLY & INSTALL 4 MIRRORS	10	2020	112350	911.91
GRYPHON GLASS	14202	SUPPLY & INSTALL 4 MIRRORS	10	2020	112350	(104.91)
PARRLINE ELECTRICAL WHOLESAL	89903	SUPPLIES	10	2020	112498	2,737.78
PARRLINE ELECTRICAL WHOLESAL	89903	SUPPLIES	10	2020	112498	(314.97)
PARRLINE ELECTRICAL WHOLESAL	89904	SUPPLIES	10	2020	112498	2,870.29
PARRLINE ELECTRICAL WHOLESAL	89904	SUPPLIES	10	2020	112498	(330.21)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	(2.21)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	7.65
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	11.58
PARRLINE ELECTRICAL WHOLESAL	92193	LIGHTS	10	2020	112593	30.78
PARRLINE ELECTRICAL WHOLESAL	92193	LIGHTS	10	2020	112593	(3.54)
PARRLINE ELECTRICAL WHOLESAL	92381	ELECTRICAL SUPPL	10	2020	112593	277.23
PARRLINE ELECTRICAL WHOLESAL	92381	ELECTRICAL SUPPL	10	2020	112593	(31.89)
PARRLINE ELECTRICAL WHOLESAL	92774	ELECTRICAL SUPPL	10	2020	112593	5,913.76
PARRLINE ELECTRICAL WHOLESAL	92774	ELECTRICAL SUPPL	10	2020	112593	(680.34)

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
TROY LIFE & FIRE SAFETY LTD.	1000315238	REAPIR EXISTING E	10	2020	112597	166.11
TROY LIFE & FIRE SAFETY LTD.	1000315238	REAPIR EXISTING E	10	2020	112597	(19.11)
EMCO CORPORATION	37620225-00	MAIT ST BERNARDS	10	2020	112586	552.57
EMCO CORPORATION	37620225-00	MAIT ST BERNARDS	10	2020	112586	(63.57)
::PARRLINE - CHQ# 9421			10	2020	D#13023	(19.75)
AFFLECK SHEET METAL INC.	17500	ASSEMBLE KITCHEN EXHAU	11	2020	112623	813.60
AFFLECK SHEET METAL INC.	17500	ASSEMBLE KITCHEN EXHAU	11	2020	112623	(93.60)
EMCO CORPORATION	37620473-00	TOOL COMBO	11	2020	112634	552.57
EMCO CORPORATION	37620473-00	TOOL COMBO	11	2020	112634	(63.57)
EMCO CORPORATION	37620827-00	SINK	11	2020	112634	99.21
EMCO CORPORATION	37620827-00	SINK	11	2020	112634	(11.41)
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	21,131.00
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	(2,951.00)
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	4,520.00
WIGLE HOME HARDWARE BUILDING CENTRE	145954	CEMENT	11	2020	112664	9.03
WIGLE HOME HARDWARE BUILDING CENTRE	145954	CEMENT	11	2020	112664	(1.04)
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	FI	11	2020	112636	(7,657.00)
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	FI	11	2020	112636	66,557.00
EMCO CORPORATION	37620828-00	SUPPLIES	11	2020	112725	232.78
EMCO CORPORATION	37620828-00	SUPPLIES	11	2020	112725	(26.78)
EMCO CORPORATION	37620829-00	SINK	11	2020	112725	141.25
EMCO CORPORATION	37620829-00	SINK	11	2020	112725	(16.25)
EMCO CORPORATION	37620870-00	SUPPLIES	11	2020	112725	48.67
EMCO CORPORATION	37620870-00	SUPPLIES	11	2020	112725	(5.60)
EMCO CORPORATION	37622856-00	SUPPLIES	11	2020	112725	179.39
EMCO CORPORATION	37622856-00	SUPPLIES	11	2020	112725	(20.64)
PARRLINE ELECTRICAL WHOLESALE	93035	GLUE	11	2020	112740	11.13
PARRLINE ELECTRICAL WHOLESALE	93035	GLUE	11	2020	112740	(1.28)
PARRLINE ELECTRICAL WHOLESALE	93101	SUPPLIES	11	2020	112740	51.08
PARRLINE ELECTRICAL WHOLESALE	93101	SUPPLIES	11	2020	112740	(5.88)
PARRLINE ELECTRICAL WHOLESALE	93372	SUPPLIES	11	2020	112740	218.99
PARRLINE ELECTRICAL WHOLESALE	93372	SUPPLIES	11	2020	112740	(25.19)
TREMBLAR BUILDING SUPPLIES LTD.	64623	ST BERNARARD FIT	11	2020	112749	1,469.00
TREMBLAR BUILDING SUPPLIES LTD.	64623	ST BERNARARD FIT	11	2020	112749	(169.00)
POWER DISTRIBUTION SUPPLY	2015	TOOL RENTAL	11	2020	112787	56.50
POWER DISTRIBUTION SUPPLY	2015	TOOL RENTAL	11	2020	112787	(6.50)
WIGLE HOME HARDWARE BUILDING CENTRE	146785	SUPPLIES	12	2020	112858	17.71
WIGLE HOME HARDWARE BUILDING CENTRE	146785	SUPPLIES	12	2020	112858	(2.04)
EMCO CORPORATION	37624807-00	SUPPLIES	12	2020	112868	323.44
EMCO CORPORATION	37624807-00	SUPPLIES	12	2020	112868	(37.21)
EMCO CORPORATION	37624582-00	SUPPLIES	12	2020	112868	1,173.93
EMCO CORPORATION	37624582-00	SUPPLIES	12	2020	112868	(135.05)
EMCO CORPORATION	37624645-00	SUPPLIES	12	2020	112868	38.79
EMCO CORPORATION	37624645-00	SUPPLIES	12	2020	112868	(4.46)
HOLLAND CLEANING SOLUTIONS LTD	531510	SUPPLIES	12	2020	112874	570.65
HOLLAND CLEANING SOLUTIONS LTD	531510	SUPPLIES	12	2020	112874	(65.65)
WIGLE HOME HARDWARE BUILDING CENTRE	146920	PAINT	12	2020	112892	447.39
WIGLE HOME HARDWARE BUILDING CENTRE	146920	PAINT	12	2020	112892	(51.47)
WIGLE HOME HARDWARE BUILDING CENTRE	147076	SUPPLIES	12	2020	112892	106.16
WIGLE HOME HARDWARE BUILDING CENTRE	147076	SUPPLIES	12	2020	112892	(12.21)
WIGLE HOME HARDWARE BUILDING CENTRE	147087	SUPPLIES	12	2020	112892	134.40
WIGLE HOME HARDWARE BUILDING CENTRE	147087	SUPPLIES	12	2020	112892	(15.46)
WIGLE HOME HARDWARE BUILDING CENTRE	147105	SUPPLIES	12	2020	112892	7.64
WIGLE HOME HARDWARE BUILDING CENTRE	147105	SUPPLIES	12	2020	112892	(0.88)
CENTENNIAL LOCK & SAFE LIMITED	26090	SECURITY KEYS	12	2020	112945	283.57
CENTENNIAL LOCK & SAFE LIMITED	26090	SECURITY KEYS	12	2020	112945	(32.62)
EMCO CORPORATION	37625161-00	SUPPLIES	12	2020	112951	168.16
EMCO CORPORATION	37625161-00	SUPPLIES	12	2020	112951	(19.35)
EMCO CORPORATION	37625162-00	BATTERY	12	2020	112951	134.47
EMCO CORPORATION	37625162-00	BATTERY	12	2020	112951	(15.47)
CANADIAN TIRE STORE #281	Nov-20		Nov-20	2020	112978	35.78
CANADIAN TIRE STORE #281	Nov-20		Nov-20	2020	112978	(22.06)
CANADIAN TIRE STORE #281	Nov-20		Nov-20	2020	112978	155.93
EMCO CORPORATION	128747-00	CREDIT	12	2020	112984	2.98
EMCO CORPORATION	128747-00	CREDIT	12	2020	112984	(25.90)
EMCO CORPORATION	37624807-01	MAINTENANCE	12	2020	112984	(2.42)
EMCO CORPORATION	37624807-01	MAINTENANCE	12	2020	112984	21.06
EMCO CORPORATION	37625540-00	MAINTENANCE	12	2020	112984	29.57
EMCO CORPORATION	37625540-00	MAINTENANCE	12	2020	112984	(3.40)
GRYPHON GLASS	15111	LABOUR	12	2020	112989	488.16
GRYPHON GLASS	15111	LABOUR	12	2020	112989	(56.16)
WIGLE HOME HARDWARE BUILDING CENTRE	147233	MAINTENA	12	2020	113003	9.03
WIGLE HOME HARDWARE BUILDING CENTRE	147233	MAINTENA	12	2020	113003	(1.04)
WIGLE HOME HARDWARE BUILDING CENTRE	147257	SUPPLIES	12	2020	113003	216.90
WIGLE HOME HARDWARE BUILDING CENTRE	147257	SUPPLIES	12	2020	113003	(24.95)

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 1							
Project Cost Listing							
Community Hub Project							
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount	
WIGLE HOME HARDWARE BUILDING CENTRE	147291	SUPPLIES	12	2020	113003	23.06	
WIGLE HOME HARDWARE BUILDING CENTRE	147291	SUPPLIES	12	2020	113003	(2.65)	
WIGLE HOME HARDWARE BUILDING CENTRE	147336	MAINTENA	12	2020	113003	167.15	
WIGLE HOME HARDWARE BUILDING CENTRE	147336	MAINTENA	12	2020	113003	(19.23)	
PARRLINE ELECTRICAL WHOLESale	94130	ELECTRICAL	12	2020	113030	219.40	
PARRLINE ELECTRICAL WHOLESale	94130	ELECTRICAL	12	2020	113030	(25.24)	
PARRLINE ELECTRICAL WHOLESale	94279	ELECTRICAL	12	2020	113030	89.60	
PARRLINE ELECTRICAL WHOLESale	94279	ELECTRICAL	12	2020	113030	(10.31)	
PARRLINE ELECTRICAL WHOLESale	94152	ELECTRICAL	12	2020	113030	279.64	
PARRLINE ELECTRICAL WHOLESale	94152	ELECTRICAL	12	2020	113030	(32.17)	
EMCO CORPORATION	37625281-00	MAINTENANCE SUPPLIES	12	2020	113081	124.29	
EMCO CORPORATION	37625281-00	MAINTENANCE SUPPLIES	12	2020	113081	(14.30)	
COLAUTTI FLOORS	82939	TILE WORK	12	2020	113163	8,023.00	
COLAUTTI FLOORS	82939	TILE WORK	12	2020	113163	(923.00)	
VUE MILLWORK INC.	152	MAINTENANCE	12	2020	113184	7,572.13	
VUE MILLWORK INC.	152	MAINTENANCE	12	2020	113184	(871.13)	
ENCORE MECHANICAL AND BUILDING SERVICES INC	136610	MA	12	2020	113311	7,684.00	
ENCORE MECHANICAL AND BUILDING SERVICES INC	136610	MA	12	2020	113311	(884.00)	
WILLIAMS FOOD EQUIPMENT	IN00767780	MAINTENANCE	12	2020	113332	672.35	
WILLIAMS FOOD EQUIPMENT	IN00767780	MAINTENANCE	12	2020	113332	(77.35)	
WILLIAMS FOOD EQUIPMENT	IN00770407	MAINTENANCE	12	2020	113332	379.12	
WILLIAMS FOOD EQUIPMENT	IN00770407	MAINTENANCE	12	2020	113332	(43.62)	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	298.08	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	(60.29)	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99	
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	12	2020		10,790.10	
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	12	2020		(1,241.34)	
PARRLINE ELECTRICAL WHOLESale	93794	ELECTRICAL MATER	12	2020	113588	28.46	
PARRLINE ELECTRICAL WHOLESale	93794	ELECTRICAL MATER	12	2020	113588	(3.27)	
PARRLINE ELECTRICAL WHOLESale	93813	ELECTRICAL MATER	12	2020	113588	224.49	
PARRLINE ELECTRICAL WHOLESale	93813	ELECTRICAL MATER	12	2020	113588	(25.83)	
WIGLE HOME HARDWARE BUILDING CENTRE	144817	MAINTENA	12	2020	113589	11.29	
WIGLE HOME HARDWARE BUILDING CENTRE	144817	MAINTENA	12	2020	113589	(1.30)	
WIGLE HOME HARDWARE BUILDING CENTRE	144871	MAINTENA	12	2020	113589	30.50	
WIGLE HOME HARDWARE BUILDING CENTRE	144871	MAINTENA	12	2020	113589	(3.51)	
To reallocate 2019 WIP			13	2020		765,824.74	
To record WIP at year-end			13	2020	Bernards	(1,312,546.23)	
St.Bernard - Phase one - To correct WIP for St. Bernards building, per DCS a			13	2020	St.Bernard	1,485,447.76	
To reallocate 2019 WIP			13	2020		30,935.06	
To record WIP at year-end			13	2020	Bernards	(30,935.06)	
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.64	
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	(399.97)	
To reallocate 2019 WIP			13	2020		304,358.82	
To record WIP at year-end			13	2020	Bernards	(307,435.49)	
EMCO CORPORATION	37606862	320 RICHMOND	6	2020	111425	108.12	
EMCO CORPORATION	37606862	320 RICHMOND	6	2020	111425	(12.44)	
FASTSIGNS	32744	320 RICHMOND	6	2020	111430	118.92	
FASTSIGNS	32744	320 RICHMOND	6	2020	111430	(13.68)	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	23.70	
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	(2.73)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	203.34	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	(23.40)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	363.85	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	(41.86)	
EMCO CORPORATION	37611697-00	850	8	2020	111790	668.94	
EMCO CORPORATION	37611697-00	850	8	2020	111790	(76.96)	
PARRLINE ELECTRICAL WHOLESale	90423	850	8	2020	111812	81.47	
PARRLINE ELECTRICAL WHOLESale	90423	850	8	2020	111812	(9.37)	
CANADIAN TIRE STORE #281	Jun-20	911	8	2020	111974	(2.01)	
CANADIAN TIRE STORE #281	Jun-20	911	8	2020	111974	17.50	
COLAUTTI FLOORS	81512	FINAL DRAW	8	2020	111978	78,625.40	
COLAUTTI FLOORS	81512	FINAL DRAW	8	2020	111978	(9,045.40)	
To reallocate 2019 WIP			13	2020		3,604.47	
To record WIP at year-end			13	2020	Bernards	(74,587.86)	
WIGLE HOME HARDWARE BUILDING CENTRE	142455	SUPPLIES	6	2020	111570	42.76	
WIGLE HOME HARDWARE BUILDING CENTRE	142455	SUPPLIES	6	2020	111570	(4.92)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	823.77	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	(94.77)	
To reallocate 2019 WIP			13	2020		128.73	
To record WIP at year-end			13	2020	Bernards	(895.57)	
To correct GL account			3	2021	113736	8,489.26	
To correct GL account			3	2021	113736	(844.41)	
PARRLINE ELECTRICAL WHOLESale	94129	MAINTENANCE MAT	5	2021	114207	263.65	
PARRLINE ELECTRICAL WHOLESale	94129	MAINTENANCE MAT	5	2021	114207	(30.33)	

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
EMCO CORPORATION	37626204-00	PLUMBING MATERIALS	1	2021	113201	315.21
EMCO CORPORATION	37626204-00	PLUMBING MATERIALS	1	2021	113201	(36.26)
EMCO CORPORATION	37626313-00	PLUMBING SUPPLIES	1	2021	113201	128.59
EMCO CORPORATION	37626313-00	PLUMBING SUPPLIES	1	2021	113201	(14.79)
EMCO CORPORATION	37626862-00	PLUMBING MATERIALS	1	2021	113201	665.65
EMCO CORPORATION	37626862-00	PLUMBING MATERIALS	1	2021	113201	(76.58)
LUCIER GLOVE & SAFETY PRODUCTS	44629	FIRE EXTINGUSIHE	1	2021	113211	117.43
LUCIER GLOVE & SAFETY PRODUCTS	44629	FIRE EXTINGUSIHE	1	2021	113211	(13.51)
TREMBLAR BUILDING SUPPLIES LTD.	64965	NEW DOORS	1	2021	113224	129.95
TREMBLAR BUILDING SUPPLIES LTD.	64965	NEW DOORS	1	2021	113224	(14.95)
WIGLE HOME HARDWARE BUILDING CENTRE	147646	MAINTENA	1	2021	113227	11.05
WIGLE HOME HARDWARE BUILDING CENTRE	147646	MAINTENA	1	2021	113227	(1.27)
WINMECH LTD	315	HVAC MAINTENANCE AND REPAIRS	1	2021	113228	1,443.77
WINMECH LTD	315	HVAC MAINTENANCE AND REPAIRS	1	2021	113228	(166.10)
DELIN'S POWERWASH & PEST CONTROL	047842 (2021)	PEST C	1	2021	113240	170.50
DELIN'S POWERWASH & PEST CONTROL	047842 (2021)	PEST C	1	2021	113240	(20.50)
EMCO CORPORATION	37626532-00	MAINTENANCE MATERIALS	1	2021	113242	376.15
EMCO CORPORATION	37626532-00	MAINTENANCE MATERIALS	1	2021	113242	(43.27)
EMCO CORPORATION	37626533-00	MAINTENANCE MATERIALS	1	2021	113242	136.22
EMCO CORPORATION	37626533-00	MAINTENANCE MATERIALS	1	2021	113242	(15.67)
LUCIER GLOVE & SAFETY PRODUCTS	44643	INSPECTION TAGS	1	2021	113246	22.60
LUCIER GLOVE & SAFETY PRODUCTS	44643	INSPECTION TAGS	1	2021	113246	(2.60)
EMCO CORPORATION	37627548-00	MAINTENANCE MATERIALS	1	2021	113262	640.18
EMCO CORPORATION	37627548-00	MAINTENANCE MATERIALS	1	2021	113262	(73.65)
EMCO CORPORATION	37627940-00	PLUMBING MATERIALS	1	2021	113262	74.86
EMCO CORPORATION	37627940-00	PLUMBING MATERIALS	1	2021	113262	(8.61)
WINDSOR FACTORY SUPPLY LTD	5393935	MAINTENANCE MATE	1	2021	113274	1,090.36
WINDSOR FACTORY SUPPLY LTD	5393935	MAINTENANCE MATE	1	2021	113274	(125.44)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			1	2021	02724-0001	1,082.54
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			1	2021	02724-0001	(124.54)
EMCO CORPORATION	37618965-01	BUILDING MAINTENACE MAT	1	2021	113391	2,220.45
EMCO CORPORATION	37618965-01	BUILDING MAINTENACE MAT	1	2021	113391	(255.45)
EMCO CORPORATION	37628858-00	BUILDING MATERIAL MAINT	1	2021	113391	499.62
EMCO CORPORATION	37628858-00	BUILDING MATERIAL MAINT	1	2021	113391	(57.48)
EMCO CORPORATION	37628860-00	BUILDING MATERIAL MAINT	1	2021	113391	44.38
EMCO CORPORATION	37628860-00	BUILDING MATERIAL MAINT	1	2021	113391	(5.11)
EMCO CORPORATION	37628861-00	BUILDING MATERIAL MAINT	1	2021	113391	52.58
EMCO CORPORATION	37628861-00	BUILDING MATERIAL MAINT	1	2021	113391	(6.05)
EMCO CORPORATION	37628892-00	BUILDING MATERIAL MAINT	1	2021	113391	105.95
EMCO CORPORATION	37628892-00	BUILDING MATERIAL MAINT	1	2021	113391	(12.19)
EMCO CORPORATION	37628281-00	BUILDING MATERIAL MAINT	1	2021	113391	48.93
EMCO CORPORATION	37628281-00	BUILDING MATERIAL MAINT	1	2021	113391	(5.63)
EMCO CORPORATION	37628959-00	BUILDING MATERIAL MAINT	1	2021	113391	138.61
EMCO CORPORATION	37628959-00	BUILDING MATERIAL MAINT	1	2021	113391	(15.95)
GRYPHON GLASS	15285	NEW GLASS DOORS	1	2021	113392	354.26
GRYPHON GLASS	15285	NEW GLASS DOORS	1	2021	113392	(40.76)
PARRLINE ELECTRICAL WHOLESALE	94854	ELECTRICAL SUPPL	1	2021	113394	(8.75)
PARRLINE ELECTRICAL WHOLESALE	94854	ELECTRICAL SUPPL	1	2021	113394	76.05
EMCO CORPORATION	37629638-00	PLUMBING MATERIAL	2	2021	113421	55.12
EMCO CORPORATION	37629638-00	PLUMBING MATERIAL	2	2021	113421	(6.34)
EMCO CORPORATION	37627509-00	PLUMBING MATERIAL	2	2021	113457	140.69
EMCO CORPORATION	37627509-00	PLUMBING MATERIAL	2	2021	113457	(16.19)
EMCO CORPORATION	3.7630158-00	PLUMBING MATERIALS	2	2021	113457	215.71
EMCO CORPORATION	3.7630158-00	PLUMBING MATERIALS	2	2021	113457	(24.82)
PARRLINE ELECTRICAL WHOLESALE	95268	ELECTRICAL MATER	2	2021	113464	59.21
PARRLINE ELECTRICAL WHOLESALE	95268	ELECTRICAL MATER	2	2021	113464	(6.81)
PARRLINE ELECTRICAL WHOLESALE	95024	MAINTENANCE MAT	2	2021	113464	1,523.96
PARRLINE ELECTRICAL WHOLESALE	95024	MAINTENANCE MAT	2	2021	113464	(175.32)
WIGLE HOME HARDWARE BUILDING CENTRE	148454	PLUMBING	2	2021	113469	43.44
WIGLE HOME HARDWARE BUILDING CENTRE	148454	PLUMBING	2	2021	113469	(5.00)
WIGLE HOME HARDWARE BUILDING CENTRE	148456	CREDIT	2	2021	113469	(4.21)
WIGLE HOME HARDWARE BUILDING CENTRE	148456	CREDIT	2	2021	113469	0.48
EMCO CORPORATION	37630587-00	PLUMBING MATERIALS	2	2021	113501	109.88
EMCO CORPORATION	37630587-00	PLUMBING MATERIALS	2	2021	113501	(12.64)
CENTENNIAL LOCK & SAFE LIMITED	26143	DOOR MAINTENANC	2	2021	113608	155.88
CENTENNIAL LOCK & SAFE LIMITED	26143	DOOR MAINTENANC	2	2021	113608	(17.93)
EMCO CORPORATION	37629940-00	PLUMBING MAINTENANCE M	2	2021	113610	96.04
EMCO CORPORATION	37629940-00	PLUMBING MAINTENANCE M	2	2021	113610	(11.05)
EMCO CORPORATION	37631286-00	PLUMBING MAINTENANCE M	2	2021	113610	27.85
EMCO CORPORATION	37631286-00	PLUMBING MAINTENANCE M	2	2021	113610	(3.20)
EMCO CORPORATION	37631627-00	PLUMBING MATERIALS	2	2021	113610	16.51
EMCO CORPORATION	37631627-00	PLUMBING MATERIALS	2	2021	113610	(1.90)
EMPIRE COMMUNICATIONS	33096	NEW COMMUNICATIONS LIN	2	2021	113622	9,447.34
EMPIRE COMMUNICATIONS	33096	NEW COMMUNICATIONS LIN	2	2021	113622	(1,086.86)
PARRLINE ELECTRICAL WHOLESALE	95520	ELECTRICAL MATER	2	2021	113624	400.81

Schedule 1						
Project Cost Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
PARRLINE ELECTRICAL WHOLESale	95520	ELECTRICAL MATER	2	2021	113624	(46.11)
RENE ROY GROUP INC.	2268	INSTALL NEW DOORS	2	2021	113625	4,158.40
RENE ROY GROUP INC.	2268	INSTALL NEW DOORS	2	2021	113625	(478.40)
RENE ROY GROUP INC.	2269	MAINTENANCE	2	2021	113625	21,662.10
RENE ROY GROUP INC.	2269	MAINTENANCE	2	2021	113625	(2,492.10)
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	2	2021		1,241.34
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	2	2021		(10,790.10)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	(10.14)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	88.14
RENE ROY GROUP INC.	2267	RENOVATIONS TO 320 RICHMON	3	2021	113639	37,400.65
RENE ROY GROUP INC.	2267	RENOVATIONS TO 320 RICHMON	3	2021	113639	(4,302.73)
TROY LIFE & FIRE SAFETY LTD.	1000323682	FIRE ALARM SYSTE	3	2021	113643	1,229.95
TROY LIFE & FIRE SAFETY LTD.	1000323682	FIRE ALARM SYSTE	3	2021	113643	(141.50)
WIGLE HOME HARDWARE BUILDING CENTRE	146776	MAINTENA	3	2021	113644	12.42
WIGLE HOME HARDWARE BUILDING CENTRE	146776	MAINTENA	3	2021	113644	(1.43)
WINDSOR FACTORY SUPPLY LTD	5425741	MAINTENANCE MATE	3	2021	113705	83.45
WINDSOR FACTORY SUPPLY LTD	5425741	MAINTENANCE MATE	3	2021	113705	(9.60)
EMCO CORPORATION	37632743-00	PLUMBING MATERIALS	3	2021	113660	80.57
EMCO CORPORATION	37632743-00	PLUMBING MATERIALS	3	2021	113660	(9.27)
EMCO CORPORATION	128911-00	PLUMBING MATERIALS	3	2021	113660	(782.02)
EMCO CORPORATION	128911-00	PLUMBING MATERIALS	3	2021	113660	89.97
EMCO CORPORATION	37632180-00	PLUMBING MATERIALS	3	2021	113660	1,244.38
EMCO CORPORATION	37632180-00	PLUMBING MATERIALS	3	2021	113660	(143.16)
EMCO CORPORATION	37632180-01	PLUMBING MATERIALS	3	2021	113660	72.13
EMCO CORPORATION	37632180-01	PLUMBING MATERIALS	3	2021	113660	(8.30)
AC METAL FABRICATING LIMITED	15370	ROOF FRAMING FOR N	3	2021	113733	3,898.50
AC METAL FABRICATING LIMITED	15370	ROOF FRAMING FOR N	3	2021	113733	(448.50)
EMCO CORPORATION	37633109-00	ELECTRICAL MATERIAL	3	2021	113735	20.14
EMCO CORPORATION	37633109-00	ELECTRICAL MATERIAL	3	2021	113735	(2.32)
EMCO CORPORATION	37633119-00	ELECTRICAL MATERIALS	3	2021	113735	16.95
EMCO CORPORATION	37633119-00	ELECTRICAL MATERIALS	3	2021	113735	(1.95)
WIGLE HOME HARDWARE BUILDING CENTRE	149062	MAINTENA	3	2021	113740	70.16
WIGLE HOME HARDWARE BUILDING CENTRE	149062	MAINTENA	3	2021	113740	(8.07)
EMCO CORPORATION	129544-00	PLUMBING MATERIALS CREDI	3	2021	113746	(16.36)
EMCO CORPORATION	129544-00	PLUMBING MATERIALS CREDI	3	2021	113746	1.88
EMCO CORPORATION	37634144-00	PLUMBING MATERIALS	3	2021	113746	69.21
EMCO CORPORATION	37634144-00	PLUMBING MATERIALS	3	2021	113746	(7.96)
WIGLE HOME HARDWARE BUILDING CENTRE	149248	MAINTENA	3	2021	113755	32.17
WIGLE HOME HARDWARE BUILDING CENTRE	149248	MAINTENA	3	2021	113755	(3.70)
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	HV	3	2021	113757	18,080.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	HV	3	2021	113757	(2,080.00)
EMCO CORPORATION	37633051-00	PLUMBING MATERIALS	3	2021	113723	92.26
EMCO CORPORATION	37633051-00	PLUMBING MATERIALS	3	2021	113723	(10.61)
EMCO CORPORATION	37632917-00	PLUMBING MATERIALS	3	2021	113723	27.67
EMCO CORPORATION	37632917-00	PLUMBING MATERIALS	3	2021	113723	(3.18)
EMCO CORPORATION	37632180-02	PLUMBING MATERIALS	3	2021	113723	37.88
EMCO CORPORATION	37632180-02	PLUMBING MATERIALS	3	2021	113723	(4.36)
EMCO CORPORATION	37628861-01	ELECTRICAL MATERIALS	3	2021	113723	20.34
EMCO CORPORATION	37628861-01	ELECTRICAL MATERIALS	3	2021	113723	(2.34)
EMCO CORPORATION	37633153-00	PLUMBING MATERIALS	3	2021	113723	9.88
EMCO CORPORATION	37633153-00	PLUMBING MATERIALS	3	2021	113723	(1.14)
EMCO CORPORATION	37633396-00	ELECTRICAL MATERIALS	3	2021	113723	32.43
EMCO CORPORATION	37633396-00	ELECTRICAL MATERIALS	3	2021	113723	(3.73)
EMCO CORPORATION	129534-00	PLUMBING MATERIALS - CRED	3	2021	113779	(463.21)
EMCO CORPORATION	129534-00	PLUMBING MATERIALS - CRED	3	2021	113779	53.29
EMCO CORPORATION	37630142-01	PLUMBING MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-01	PLUMBING MATERIALS	3	2021	113779	(4.55)
EMCO CORPORATION	37630142-02	MAINTENANCE MATERIALS	3	2021	113779	237.30
EMCO CORPORATION	37630142-02	MAINTENANCE MATERIALS	3	2021	113779	(27.30)
EMCO CORPORATION	37630142-03	MAINTENANCE MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-03	MAINTENANCE MATERIALS	3	2021	113779	(4.55)
EMCO CORPORATION	37630142-04	MAINTENANCE MATERIALS	3	2021	113779	186.45
EMCO CORPORATION	37630142-04	MAINTENANCE MATERIALS	3	2021	113779	(21.45)
EMCO CORPORATION	37634033-00	MAINTENANCE MATERIALS	3	2021	113779	16.36
EMCO CORPORATION	37634033-00	MAINTENANCE MATERIALS	3	2021	113779	(1.88)
EMCO CORPORATION	37634282-00	MAINTENANCE MATERIALS	3	2021	113779	5.51
EMCO CORPORATION	37634282-00	MAINTENANCE MATERIALS	3	2021	113779	(0.63)
EMCO CORPORATION	37634427-00	MAINTENANCE MATERIALS	3	2021	113779	10.63
EMCO CORPORATION	37634427-00	MAINTENANCE MATERIALS	3	2021	113779	(1.22)
WIGLE HOME HARDWARE BUILDING CENTRE	149113	MAINTENA	3	2021	113788	6.43
WIGLE HOME HARDWARE BUILDING CENTRE	149113	MAINTENA	3	2021	113788	(0.74)
EMCO CORPORATION	37633241-00	PLUMBING MATERIAL	3	2021	113839	5.71
EMCO CORPORATION	37633241-00	PLUMBING MATERIAL	3	2021	113839	(0.66)
CENTENNIAL LOCK & SAFE LIMITED	26161	MAINTENANCE LOCK	3	2021	113859	196.51
CENTENNIAL LOCK & SAFE LIMITED	26161	MAINTENANCE LOCK	3	2021	113859	(22.61)



Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
EMCO CORPORATION	37632013-00	PLUMBING MATERIALS	3	2021	113862	21.30
EMCO CORPORATION	37632013-00	PLUMBING MATERIALS	3	2021	113862	(2.45)
EMCO CORPORATION	37634865-00	PLUMBING MATERIALS	3	2021	113862	39.27
EMCO CORPORATION	37634865-00	PLUMBING MATERIALS	3	2021	113862	(4.52)
EMCO CORPORATION	37634988-00	PLUMBING MATERIALS	3	2021	113862	88.56
EMCO CORPORATION	37634988-00	PLUMBING MATERIALS	3	2021	113862	(10.19)
EMCO CORPORATION	37635209-00	PLUMBING MATERIALS	3	2021	113862	39.13
EMCO CORPORATION	37635209-00	PLUMBING MATERIALS	3	2021	113862	(4.50)
GILLETT ROOFING INC.	1847	NEW ROOF CURBS FOR THE T	3	2021	113864	6,238.17
GILLETT ROOFING INC.	1847	NEW ROOF CURBS FOR THE T	3	2021	113864	(717.67)
EMCO CORPORATION	129506-00	CREDIT	3	2021	113862	(31.98)
EMCO CORPORATION	129506-00	CREDIT	3	2021	113862	3.68
EMCO CORPORATION	129524-00	CREDIT	3	2021	113862	(54.50)
EMCO CORPORATION	129524-00	CREDIT	3	2021	113862	6.27
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	FI	3	2021	113871	17,967.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	FI	3	2021	113871	(2,067.00)
VILLA CONSTRUCTION	7480	MAINTENANCE REPAIRS	3	2021	113882	1,963.38
VILLA CONSTRUCTION	7480	MAINTENANCE REPAIRS	3	2021	113882	(225.88)
VILLA CONSTRUCTION	7482	MAINTENANCE REPAIRS	3	2021	113882	565.71
VILLA CONSTRUCTION	7482	MAINTENANCE REPAIRS	3	2021	113882	(65.08)
WIGLE HOME HARDWARE BUILDING CENTRE	149477	MAINTENA	3	2021	113884	10.37
WIGLE HOME HARDWARE BUILDING CENTRE	149477	MAINTENA	3	2021	113884	(1.19)
WIGLE HOME HARDWARE BUILDING CENTRE	149495	MAINTENA	3	2021	113884	17.48
WIGLE HOME HARDWARE BUILDING CENTRE	149495	MAINTENA	3	2021	113884	(2.01)
WIGLE HOME HARDWARE BUILDING CENTRE	149749	MAINTENA	3	2021	113884	74.95
WIGLE HOME HARDWARE BUILDING CENTRE	149749	MAINTENA	3	2021	113884	(8.62)
BASILE INTERIORS LTD	17215	ICE BLASTING PAINTING	4	2021	113903	32,996.00
BASILE INTERIORS LTD	17215	ICE BLASTING PAINTING	4	2021	113903	(3,796.00)
EMCO CORPORATION	37635095-00	PLIMBING MATERIALS	4	2021	113904	544.40
EMCO CORPORATION	37635095-00	PLIMBING MATERIALS	4	2021	113904	(62.63)
POWER DISTRIBUTION SUPPLY	2104	TOOL RENTAL	4	2021	113953	56.50
POWER DISTRIBUTION SUPPLY	2104	TOOL RENTAL	4	2021	113953	(6.50)
WIGLE HOME HARDWARE BUILDING CENTRE	150095	SCREWS	4	2021	113954	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	150095	SCREWS	4	2021	113954	(0.78)
WIGLE HOME HARDWARE BUILDING CENTRE	150224	SAND PAP	4	2021	113954	21.78
WIGLE HOME HARDWARE BUILDING CENTRE	150224	SAND PAP	4	2021	113954	(2.51)
EMCO CORPORATION	37637346-00	MAINTENANCE MATERIALS	4	2021	113962	20.27
EMCO CORPORATION	37637346-00	MAINTENANCE MATERIALS	4	2021	113962	(2.33)
BUILDINGFIXR INC.	21-0097	REMOVE VINYL FLOOR	4	2021	113971	1,898.40
BUILDINGFIXR INC.	21-0097	REMOVE VINYL FLOOR	4	2021	113971	(218.40)
BUILDINGFIXR INC.	21-0098	PREPPING FLOOR FOR NEW FLOORI	4	2021	113971	4,316.60
BUILDINGFIXR INC.	21-0098	PREPPING FLOOR FOR NEW FLOORI	4	2021	113971	(496.60)
CENTENNIAL LOCK & SAFE LIMITED	26172	WORK DONE ON DO	4	2021	113973	268.82
CENTENNIAL LOCK & SAFE LIMITED	26172	WORK DONE ON DO	4	2021	113973	(30.93)
DUBY'S HOME CENTRE LTD	9489	PAINT	4	2021	113977	445.16
DUBY'S HOME CENTRE LTD	9489	PAINT	4	2021	113977	(51.21)
DUBY'S HOME CENTRE LTD	9526	PAINT	4	2021	113977	17.97
DUBY'S HOME CENTRE LTD	9526	PAINT	4	2021	113977	(2.07)
DUBY'S HOME CENTRE LTD	9561	PAINTING	4	2021	113977	161.40
DUBY'S HOME CENTRE LTD	9561	PAINTING	4	2021	113977	(18.57)
EMCO CORPORATION	37635987-00	PLUMBING MATERIALS	4	2021	113979	16.70
EMCO CORPORATION	37635987-00	PLUMBING MATERIALS	4	2021	113979	(1.92)
EMCO CORPORATION	37636150-00	MAINTENANCE MATERIALS	4	2021	113979	43.76
EMCO CORPORATION	37636150-00	MAINTENANCE MATERIALS	4	2021	113979	(5.03)
HOLLAND CLEANING SOLUTIONS LTD	541350	DOODLE SCRUBB	4	2021	113984	2,109.13
HOLLAND CLEANING SOLUTIONS LTD	541350	DOODLE SCRUBB	4	2021	113984	(242.64)
WIGLE HOME HARDWARE BUILDING CENTRE	149945	PAINT AND	4	2021	113998	468.68
WIGLE HOME HARDWARE BUILDING CENTRE	149945	PAINT AND	4	2021	113998	(53.92)
WIGLE HOME HARDWARE BUILDING CENTRE	149948	PRIMERSP	4	2021	113998	161.52
WIGLE HOME HARDWARE BUILDING CENTRE	149948	PRIMERSP	4	2021	113998	(18.58)
WIGLE HOME HARDWARE BUILDING CENTRE	150054	MAINTENA	4	2021	113998	53.72
WIGLE HOME HARDWARE BUILDING CENTRE	150054	MAINTENA	4	2021	113998	(6.18)
EMCO CORPORATION	37630830-00	PLUMBING MATERIALS	5	2021	114061	4,006.16
EMCO CORPORATION	37630830-00	PLUMBING MATERIALS	5	2021	114061	(460.89)
EMCO CORPORATION	37636438-00	PLUMBING MATERIALS	5	2021	114061	27.12
EMCO CORPORATION	37636438-00	PLUMBING MATERIALS	5	2021	114061	(3.12)
EMCO CORPORATION	37636518-00	PLUMBING MATERIALS	5	2021	114061	19.66
EMCO CORPORATION	37636518-00	PLUMBING MATERIALS	5	2021	114061	(2.26)
GREAT LAKES SUPPLY	353067	FIRE EXTINGUISHERINSECT C	5	2021	114065	128.68
GREAT LAKES SUPPLY	353067	FIRE EXTINGUISHERINSECT C	5	2021	114065	(14.80)
GRYPHON GLASS	15696	MAINTENANCE MATERIAL FOR DOORS	5	2021	114066	1,371.19
GRYPHON GLASS	15696	MAINTENANCE MATERIAL FOR DOORS	5	2021	114066	(157.75)
GRYPHON GLASS	15697	HARDWARE INSTALLATION TO DOORS	5	2021	114066	875.75
GRYPHON GLASS	15697	HARDWARE INSTALLATION TO DOORS	5	2021	114066	(100.75)
GRYPHON GLASS	15698	INSTALL HARDWARE MAINTENANCE	5	2021	114066	406.80

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
GRYPHON GLASS	15698	INSTALL HARDWARE MAINTENANCE	5	2021	114066	(46.80)
COLAUTTI FLOORS	84093	CERAMIC TILE SUPPLY AND INSTA	5	2021	114084	2,767.37
COLAUTTI FLOORS	84093	CERAMIC TILE SUPPLY AND INSTA	5	2021	114084	(318.37)
COLAUTTI FLOORS	84098	INSTALL & INSTALL VINYL BASEBO	5	2021	114084	812.47
COLAUTTI FLOORS	84098	INSTALL & INSTALL VINYL BASEBO	5	2021	114084	(93.47)
COLBRO EQUIPMENT RENTAL	136634-0	LIFT FOR BUILD OUT	5	2021	114085	440.70
COLBRO EQUIPMENT RENTAL	136634-0	LIFT FOR BUILD OUT	5	2021	114085	(50.70)
GRYPHON GLASS	15718	SUPPLY & INSTALL GLASS FOR DOORS	5	2021	114089	1,891.62
GRYPHON GLASS	15718	SUPPLY & INSTALL GLASS FOR DOORS	5	2021	114089	(217.62)
TREMBLAR BUILDING SUPPLIES LTD.	65694	DOORS AND FRAME	5	2021	114096	4,836.40
TREMBLAR BUILDING SUPPLIES LTD.	65694	DOORS AND FRAME	5	2021	114096	(556.40)
VILLA CONSTRUCTION	7514	INSTALL NEW DOORS	5	2021	114097	2,447.86
VILLA CONSTRUCTION	7514	INSTALL NEW DOORS	5	2021	114097	(281.61)
VILLA CONSTRUCTION	7515	INSTALL NEW DOORS	5	2021	114097	1,380.01
VILLA CONSTRUCTION	7515	INSTALL NEW DOORS	5	2021	114097	(158.76)
VILLA CONSTRUCTION	7522	MAINTENANCE TO UNINSTALL DOORS	5	2021	114097	1,884.99
VILLA CONSTRUCTION	7522	MAINTENANCE TO UNINSTALL DOORS	5	2021	114097	(216.86)
EMCO CORPORATION	129640-00	MAINTENANCE MATERIALS (C	5	2021	114133	(560.08)
EMCO CORPORATION	129640-00	MAINTENANCE MATERIALS (C	5	2021	114133	64.43
EMCO CORPORATION	37638150-00	MAINTENANCE MATERIALS	5	2021	114133	101.70
EMCO CORPORATION	37638150-00	MAINTENANCE MATERIALS	5	2021	114133	(11.70)
GREAT LAKES SUPPLY	353290	GLASS FOR FIRE EXTINGUISH	5	2021	114136	13.36
GREAT LAKES SUPPLY	353290	GLASS FOR FIRE EXTINGUISH	5	2021	114136	(1.54)
GREAT LAKES SUPPLY	353560	PPE TO FACE MASKE & PLEXI	5	2021	114136	151.31
GREAT LAKES SUPPLY	353560	PPE TO FACE MASKE & PLEXI	5	2021	114136	(17.41)
GREAT LAKES SUPPLY	353561	PPE FOR STAFF TO APPLY PO	5	2021	114136	167.22
GREAT LAKES SUPPLY	353561	PPE FOR STAFF TO APPLY PO	5	2021	114136	(19.24)
GRYPHON GLASS	15725	MAINTENANCE MATERIALS AND LABO	5	2021	114137	289.28
GRYPHON GLASS	15725	MAINTENANCE MATERIALS AND LABO	5	2021	114137	(33.28)
RENE ROY GROUP INC.	2292	MAINTENANCE LABOUR AND MAT	5	2021	114139	3,390.00
RENE ROY GROUP INC.	2292	MAINTENANCE LABOUR AND MAT	5	2021	114139	(390.00)
RENE ROY GROUP INC.	2296	BUILDING MAINTENANCE TO BUIL	5	2021	114139	18,306.00
RENE ROY GROUP INC.	2296	BUILDING MAINTENANCE TO BUIL	5	2021	114139	(2,106.00)
TREMBLAR BUILDING SUPPLIES LTD.	65601	MAINTENANCE HAR	5	2021	114140	1,204.58
TREMBLAR BUILDING SUPPLIES LTD.	65601	MAINTENANCE HAR	5	2021	114140	(138.58)
WINMECH LTD	404	MAINTENANCE REPAIRS	5	2021	114142	3,265.70
WINMECH LTD	404	MAINTENANCE REPAIRS	5	2021	114142	(375.70)
CENTENNIAL LOCK & SAFE LIMITED	26188	MAINTENANCE MATE	5	2021	114193	110.74
CENTENNIAL LOCK & SAFE LIMITED	26188	MAINTENANCE MATE	5	2021	114193	(12.74)
COLAUTTI FLOORS	84175	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	967.28
COLAUTTI FLOORS	84175	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	(111.28)
COLAUTTI FLOORS	84176	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	192.10
COLAUTTI FLOORS	84176	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	(22.10)
EMCO CORPORATION	37639112-00	MAINTENANCE MATERIALS	5	2021	114199	346.15
EMCO CORPORATION	37639112-00	MAINTENANCE MATERIALS	5	2021	114199	(39.82)
GRYPHON GLASS	15761	MAINTENANCE SERVICE FOR BUILD O	5	2021	114201	657.66
GRYPHON GLASS	15761	MAINTENANCE SERVICE FOR BUILD O	5	2021	114201	(75.66)
DUBY'S HOME CENTRE LTD	9524 #2	MAINTENANCE MATERIALS	5	2021	114198	95.24
DUBY'S HOME CENTRE LTD	9524 #2	MAINTENANCE MATERIALS	5	2021	114198	(10.96)
PARRLINE ELECTRICAL WHOLESAL	96475	MAINTENANCE MAT	5	2021	114207	35.89
PARRLINE ELECTRICAL WHOLESAL	96475	MAINTENANCE MAT	5	2021	114207	(4.13)
PARRLINE ELECTRICAL WHOLESAL	96735	MAINTENANCE MAT	5	2021	114207	670.97
PARRLINE ELECTRICAL WHOLESAL	96735	MAINTENANCE MAT	5	2021	114207	(77.19)
PARRLINE ELECTRICAL WHOLESAL	96861	MAINTENANCE MAT	5	2021	114207	198.22
PARRLINE ELECTRICAL WHOLESAL	96861	MAINTENANCE MAT	5	2021	114207	(22.80)
PARRLINE ELECTRICAL WHOLESAL	97070	MAINTENANCE MAT	5	2021	114207	407.95
PARRLINE ELECTRICAL WHOLESAL	97070	MAINTENANCE MAT	5	2021	114207	(46.93)
PARRLINE ELECTRICAL WHOLESAL	97105	MAINTENANCE MAT	5	2021	114207	45.43
PARRLINE ELECTRICAL WHOLESAL	97105	MAINTENANCE MAT	5	2021	114207	(5.23)
PARRLINE ELECTRICAL WHOLESAL	97149	MAINTENANCE MAT	5	2021	114207	229.80
PARRLINE ELECTRICAL WHOLESAL	97149	MAINTENANCE MAT	5	2021	114207	(26.44)
TREMBLAR BUILDING SUPPLIES LTD.	65696	DOOR	5	2021	114209	819.25
TREMBLAR BUILDING SUPPLIES LTD.	65696	DOOR	5	2021	114209	(94.25)
TREMBLAR BUILDING SUPPLIES LTD.	65597	MAINTENANCE MAT	5	2021	114209	146.90
TREMBLAR BUILDING SUPPLIES LTD.	65597	MAINTENANCE MAT	5	2021	114209	(16.90)
TREMBLAR BUILDING SUPPLIES LTD.	65698	MAINTENANCE MAT	5	2021	114209	50.85
TREMBLAR BUILDING SUPPLIES LTD.	65698	MAINTENANCE MAT	5	2021	114209	(5.85)
VUE MILLWORK INC.	201	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,407.63
VUE MILLWORK INC.	201	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	(276.98)
VUE MILLWORK INC.	202	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,579.61
VUE MILLWORK INC.	202	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	(296.77)
VUE MILLWORK INC.	203	BUILD OUT MAINTENANCE	5	2021	114210	3,095.53
VUE MILLWORK INC.	203	BUILD OUT MAINTENANCE	5	2021	114210	(356.12)
VUE MILLWORK INC.	204	BUILD OUT MAINTENANCE	5	2021	114210	2,235.66
VUE MILLWORK INC.	204	BUILD OUT MAINTENANCE	5	2021	114210	(257.20)

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 1							
Project Cost Listing							
Community Hub Project							
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount	
WIGLE HOME HARDWARE BUILDING CENTRE	150733	MAINTENA	5	2021	114211	15.81	
WIGLE HOME HARDWARE BUILDING CENTRE	150733	MAINTENA	5	2021	114211	(1.82)	
DUBY'S HOME CENTRE LTD	9895	MAINTENANCE MATERIALS	5	2021	114254	113.14	
DUBY'S HOME CENTRE LTD	9895	MAINTENANCE MATERIALS	5	2021	114254	(13.02)	
DUBY'S HOME CENTRE LTD	9910	MAINTENANCE MATERIALS	5	2021	114254	76.83	
DUBY'S HOME CENTRE LTD	9910	MAINTENANCE MATERIALS	5	2021	114254	(8.84)	
EMCO CORPORATION	37640191-00	PLUMBING MATERIALS	5	2021	114255	30.61	
EMCO CORPORATION	37640191-00	PLUMBING MATERIALS	5	2021	114255	(3.52)	
EMCO CORPORATION	37639926-00	PLUMBING MATERIALS	5	2021	114255	107.55	
EMCO CORPORATION	37639926-00	PLUMBING MATERIALS	5	2021	114255	(12.37)	
ANCHOR DOORS & SERVICE INC.	60429	MAINTENANCE SERVIC	5	2021	114277	406.80	
ANCHOR DOORS & SERVICE INC.	60429	MAINTENANCE SERVIC	5	2021	114277	(46.80)	
VUE MILLWORK INC.	208	MAINTENANCE LABOUR AND MATER	5	2021	114292	2,275.41	
VUE MILLWORK INC.	208	MAINTENANCE LABOUR AND MATER	5	2021	114292	(261.77)	
WIGLE HOME HARDWARE BUILDING CENTRE	150948	PLUMBING	5	2021	114294	28.24	
WIGLE HOME HARDWARE BUILDING CENTRE	150948	PLUMBING	5	2021	114294	(3.25)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	1,777.29	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	(223.88)	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	211.42	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	121.18	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	(163.85)	
CENTENNIAL LOCK & SAFE LIMITED	26198	REKEY KEY DOOR C	6	2021	114327	505.11	
CENTENNIAL LOCK & SAFE LIMITED	26198	REKEY KEY DOOR C	6	2021	114327	(58.11)	
DUBY'S HOME CENTRE LTD	9704	PAINT AND MATERIAL	6	2021	114329	436.76	
DUBY'S HOME CENTRE LTD	9704	PAINT AND MATERIAL	6	2021	114329	(50.25)	
EMCO CORPORATION	37638531-00	PLUMBING MATERIALS	6	2021	114330	158.20	
EMCO CORPORATION	37638531-00	PLUMBING MATERIALS	6	2021	114330	(18.20)	
TREMBLAR BUILDING SUPPLIES LTD.	65813	MAINTENANCE BUIL	6	2021	114345	992.71	
TREMBLAR BUILDING SUPPLIES LTD.	65813	MAINTENANCE BUIL	6	2021	114345	(114.21)	
TREMBLAR BUILDING SUPPLIES LTD.	65814	MAINTENANCE BUIL	6	2021	114345	253.12	
TREMBLAR BUILDING SUPPLIES LTD.	65814	MAINTENANCE BUIL	6	2021	114345	(29.12)	
GILLETT ROOFING INC.	1968	MAINTENANCE TO BUILD OUT	6	2021	114373	979.71	
GILLETT ROOFING INC.	1968	MAINTENANCE TO BUILD OUT	6	2021	114373	(112.71)	
GRYPHON GLASS	15802	INSTALL LAMINATED GLASS INTO DOO	6	2021	114375	637.89	
GRYPHON GLASS	15802	INSTALL LAMINATED GLASS INTO DOO	6	2021	114375	(73.39)	
RENE ROY GROUP INC.	2313	MAINTENANCE BUILD OUT	6	2021	114380	5,085.00	
RENE ROY GROUP INC.	2313	MAINTENANCE BUILD OUT	6	2021	114380	(585.00)	
TREMBLAR BUILDING SUPPLIES LTD.	85891	MAINTENANCE MAT	6	2021	114383	267.81	
TREMBLAR BUILDING SUPPLIES LTD.	85891	MAINTENANCE MAT	6	2021	114383	(30.81)	
WINDSOR FACTORY SUPPLY LTD	5464492	MAINTENANCE MATE	6	2021	114386	240.13	
WINDSOR FACTORY SUPPLY LTD	5464492	MAINTENANCE MATE	6	2021	114386	(27.63)	
WINDSOR FACTORY SUPPLY LTD	5470984	MAINTENANCE MATE	6	2021	114386	36.68	
WINDSOR FACTORY SUPPLY LTD	5470984	MAINTENANCE MATE	6	2021	114386	(4.22)	
EMCO CORPORATION	129798-00	PLUMBING MATERIALS CREDI	6	2021	114415	(9.93)	
EMCO CORPORATION	129798-00	PLUMBING MATERIALS CREDI	6	2021	114415	1.14	
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	FI	6	2021	114424	11,978.00	
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	FI	6	2021	114424	(1,378.00)	
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	FI	6	2021	114424	27,120.00	
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	FI	6	2021	114424	(3,120.00)	
KINNAIRDS PAINTING AND DECORATING	MAY 262021	PAINTING	6	2021	114431	1,733.42	
KINNAIRDS PAINTING AND DECORATING	MAY 262021	PAINTING	6	2021	114431	(199.42)	
PARRLINE ELECTRICAL WHOLESALE	97867	ELECTRICAL MATER	6	2021	114435	225.77	
PARRLINE ELECTRICAL WHOLESALE	97867	ELECTRICAL MATER	6	2021	114435	(25.97)	
PARRLINE ELECTRICAL WHOLESALE	97940	ELECTRICAL MATER	6	2021	114435	198.77	
PARRLINE ELECTRICAL WHOLESALE	97940	ELECTRICAL MATER	6	2021	114435	(22.87)	
PARRLINE ELECTRICAL WHOLESALE	97941	ELECTRICAL MATER	6	2021	114435	76.56	
PARRLINE ELECTRICAL WHOLESALE	97941	ELECTRICAL MATER	6	2021	114435	(8.81)	
PARRLINE ELECTRICAL WHOLESALE	98058	ELCTRICAL MATERI	6	2021	114435	86.73	
PARRLINE ELECTRICAL WHOLESALE	98058	ELCTRICAL MATERI	6	2021	114435	(9.98)	
TREMBLAR BUILDING SUPPLIES LTD.	65943	HARDWARE	6	2021	114442	209.05	
TREMBLAR BUILDING SUPPLIES LTD.	65943	HARDWARE	6	2021	114442	(24.05)	
WIGLE HOME HARDWARE BUILDING CENTRE	147014	MAINTENA	6	2021	114450	45.18	
WIGLE HOME HARDWARE BUILDING CENTRE	147014	MAINTENA	6	2021	114450	(5.20)	
WIGLE HOME HARDWARE BUILDING CENTRE	147287	MAINTENA	6	2021	114450	15.81	
WIGLE HOME HARDWARE BUILDING CENTRE	147287	MAINTENA	6	2021	114450	(1.82)	
WIGLE HOME HARDWARE BUILDING CENTRE	151501	MAINTENA	6	2021	114450	34.83	
WIGLE HOME HARDWARE BUILDING CENTRE	151501	MAINTENA	6	2021	114450	(4.01)	
CENTENNIAL LOCK & SAFE LIMITED	26205	STANDARD SECURIT	6	2021	114479	477.99	
CENTENNIAL LOCK & SAFE LIMITED	26205	STANDARD SECURIT	6	2021	114479	(54.99)	
COLAUTTI FLOORS	84429	SUPPLY ONLY LVT & INSTALL SHE	6	2021	114482	16,622.30	
COLAUTTI FLOORS	84429	SUPPLY ONLY LVT & INSTALL SHE	6	2021	114482	(1,912.30)	
EMCO CORPORATION	37641781-00	PLUMBING MATERIALS	6	2021	114487	423.07	
EMCO CORPORATION	37641781-00	PLUMBING MATERIALS	6	2021	114487	(48.67)	
EMCO CORPORATION	37641852-00	PLUMBING MATERIAL	6	2021	114487	2,973.67	
EMCO CORPORATION	37641852-00	PLUMBING MATERIAL	6	2021	114487	(342.10)	

Schedule 1

Project Cost Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
EMCO CORPORATION	37641852-01	PLUMBING MATERIALS	6	2021	114487	29.61
EMCO CORPORATION	37641852-01	PLUMBING MATERIALS	6	2021	114487	(3.41)
EMCO CORPORATION	37642664-00	MAINTENANCE MATERIALS	6	2021	114494	126.87
EMCO CORPORATION	37642664-00	MAINTENANCE MATERIALS	6	2021	114494	(14.60)
WEATHERTECH RESTORATION SERVICE INC	W21-182	MAINTEN	6	2021	114532	1,977.50
WEATHERTECH RESTORATION SERVICE INC	W21-182	MAINTEN	6	2021	114532	(227.50)
DAREM HARDWARE LTD	221-92749	MAINTENANCE MATERIALS	6	2021	114551	3,799.06
DAREM HARDWARE LTD	221-92749	MAINTENANCE MATERIALS	6	2021	114551	(437.06)
RENE ROY GROUP INC.	2321	HOLD BACKS FINAL INVOICE	6	2021	114632	7,921.30
RENE ROY GROUP INC.	2321	HOLD BACKS FINAL INVOICE	6	2021	114632	(911.30)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2021	02897-0001	(10.14)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2021	02897-0001	88.14
BASILE INTERIORS LTD	17250	HOLD BACK	7	2021	114686	1,695.00
BASILE INTERIORS LTD	17250	HOLD BACK	7	2021	114686	(195.00)
COLAUTTI FLOORS	84427	MAINTENANCE INSTALL	7	2021	114845	153.68
COLAUTTI FLOORS	84427	MAINTENANCE INSTALL	7	2021	114845	(17.68)
COLAUTTI FLOORS	84428	FLOOR REDUCER	7	2021	114845	98.31
COLAUTTI FLOORS	84428	FLOOR REDUCER	7	2021	114845	(11.31)
EMCO CORPORATION	37642147-00	MAINTENANCE MATERIALS	7	2021	114746	12.02
EMCO CORPORATION	37642147-00	MAINTENANCE MATERIALS	7	2021	114746	(1.38)
EMCO CORPORATION	37643013-00	MAINTENANCE MATERIALS	7	2021	114746	34.92
EMCO CORPORATION	37643013-00	MAINTENANCE MATERIALS	7	2021	114746	(4.02)
GRYPHON GLASS	15946	INSTALL DOOR AND FRAMES	7	2021	114763	2,693.92
GRYPHON GLASS	15946	INSTALL DOOR AND FRAMES	7	2021	114763	(309.92)
VUE MILLWORK INC.	255	REPLACE COUNTER AT THE HUB	9	2021	115141	4,874.97
VUE MILLWORK INC.	255	REPLACE COUNTER AT THE HUB	9	2021	115141	(560.84)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	(15.60)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	135.60
GRYPHON GLASS	15883	MAINTENANCE DOOR PARTS & INSTAL	6	2021	114425	244.08
GRYPHON GLASS	15883	MAINTENANCE DOOR PARTS & INSTAL	6	2021	114425	(28.08)
STANLEY BLACK & DECKER CANADA CORPORATION	906144645		10	2021	115626	13,911.67
STANLEY BLACK & DECKER CANADA CORPORATION	906144645		10	2021	115626	(1,600.46)
STANLEY BLACK & DECKER CANADA CORPORATION	906123387		11	2021	115744	8,462.34
STANLEY BLACK & DECKER CANADA CORPORATION	906123387		11	2021	115744	(973.56)
<b>Total</b>						<b>1,810,046.30</b>

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 2						
Project Cost Listing						
Duffy's Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
To payment to Remax for Duffy's			12	2016	Chq 53842	\$ 200,000.00
To correct transfer to WIP			12	2016	DUFFYS	(200,000.00)
To move amount re: Duffys			1	2017	Golder	3,390.00
To move amount re: Duffys			1	2017	Golder	(337.20)
MOUSSEAU DELUCA	Feb-17	DUFFY'S TAVERN	2	2017	55337	930,039.02
M.G.S. REAL ESTATE CONSULTING INC	Feb-17	DUFFY'S TAVE	2	2017	55465	1,585.00
GOLDER ASSOCIATES LTD	826574	ENVIRONMENTAL ASSESSM	2	2017	55450	14,998.63
GOLDER ASSOCIATES LTD	826574	ENVIRONMENTAL ASSESSM	2	2017	55450	(1,491.89)
To reallocate portion of purchase to the 2017 portion of the Property Tax R#207			2	2017	D9360	3,810.25
MOUSSEAU DELUCA	54600	LEGAL FEES	3	2017	55839	5,965.48
MOUSSEAU DELUCA	54600	LEGAL FEES	3	2017	55839	(443.53)
MOUSSEAU DELUCA	54991	LEGAL FEES	5	2017	100556	1,567.55
MOUSSEAU DELUCA	54991	LEGAL FEES	5	2017	100556	(1.69)
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	SURVEY - WATE	5	2017	100632	5,316.65
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	SURVEY - WATE	5	2017	100632	(528.84)
GOLDER ASSOCIATES LTD	846513	TENDER FOR DUFFY'S	5	2017	100608	19,210.00
GOLDER ASSOCIATES LTD	846513	TENDER FOR DUFFY'S	5	2017	100608	(1,910.79)
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	120.00
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	2.11
M.G.S. REAL ESTATE CONSULTING INC	MAY 32017	PROFESSIO	6	2017	100938	1,397.00
M.G.S. REAL ESTATE CONSULTING INC	JUNE 272017	GMF APPL	6	2017	100938	1,267.00
VERHAEGEN STUBBERFIELD HARTLEY	4-28306(A)	LAND SURVE	6	2017	101146	(92.73)
VERHAEGEN STUBBERFIELD HARTLEY	4-28306(A)	LAND SURVE	6	2017	101146	932.25
JONES GROUP	1482	DEMOLITION OF DUFFY'S TAVERN & HOTEL	8	2017	101644	146,193.25
JONES GROUP	1482	DEMOLITION OF DUFFY'S TAVERN & HOTEL	8	2017	101644	(14,541.61)
Move amounts for Public Consultation meetings per Rick & Dawn			8	2017		92.38
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	X01	9	2017	102046	401.72
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	X01	9	2017	102046	(39.96)
JONES GROUP	1538	DUFFY'S DEMOLITION	10	2017	102130	102,717.00
JONES GROUP	1538	DUFFY'S DEMOLITION	10	2017	102130	(10,217.10)
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	5,681.91
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	(2,901.84)
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	23,491.56
GOLDER ASSOCIATES LTD	871682	WATERFRONT PROPERTY	10	2017	102207	66,891.58
GOLDER ASSOCIATES LTD	871682	WATERFRONT PROPERTY	10	2017	102207	(6,653.60)
M.G.S. REAL ESTATE CONSULTING INC	NOVEMBER 102017	ESS	11	2017	102559	955.00
JONES GROUP	1579	DUFFYS DEMOLITION	12	2017	102869	46,811.30
JONES GROUP	1579	DUFFYS DEMOLITION	12	2017	102869	(4,656.24)
GOLDER ASSOCIATES LTD	881813	PHASE 1 AND 2 ENVIRONME	12	2017	102876	8,915.98
GOLDER ASSOCIATES LTD	881813	PHASE 1 AND 2 ENVIRONME	12	2017	102876	(886.86)
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		66,891.58
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		(6,653.60)
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		6,653.60
GOLDER ASSOCIATES LTD	871682 A	CANCELLED INVOICE - PHA	12	2017		(66,891.58)
GOLDER ASSOCIATES LTD	905095A	GMF GRANT - PROJECT	12	2017	103095	4,098.60
GOLDER ASSOCIATES LTD	905095A	GMF GRANT - PROJECT	12	2017	103095	(407.68)
ESSEX POWERLINESCORPORATION	14219	Dec 30 2017	12	2017		(5,000.00)
To move WIP to Capital accounts			12	2017		215,453.17
Accrue Jones Group Holdback per Cert.#3 - Duffy's			12	2017		29,589.65
Transfer amounts to WIP			12	2017		(416,246.00)
To close capital accounts at yearend			12	2017		(1,174,536.48)
GOLDER ASSOCIATES LTD	1665363-5000	LEGAL FEES	3	2018	103780	9,479.65
GOLDER ASSOCIATES LTD	1665363-5000	LEGAL FEES	3	2018	103780	(942.93)
LANDMARK ENGINEERS	17-0008-A1	DUFFY'S ENGINEERING	3	2018	103913	10,219.04
LANDMARK ENGINEERS	17-0008-A1	DUFFY'S ENGINEERING	3	2018	103913	(1,016.47)
JONES GROUP	1657	DEMOLITION OF DUFFY'S TAVERN AND HOT	3	2018	104010	9,479.65
JONES GROUP	1657	DEMOLITION OF DUFFY'S TAVERN AND HOT	3	2018	104010	(942.93)
ESSEX POWERLINESCORPORATION	14320	Mar 12 2018	3	2018		(6,050.00)
ESSEX POWERLINESCORPORATION	14321	Mar 12 2018	3	2018		(5,000.00)
GOLDER ASSOCIATES LTD	896619	LEGAL FEES	4	2018	104231	27,218.08
GOLDER ASSOCIATES LTD	896619	LEGAL FEES	4	2018	104231	(2,707.34)
GOLDER ASSOCIATES LTD	905095B	WATER FRONT PROPERTY	4	2018	104265	8,518.96
GOLDER ASSOCIATES LTD	905095B	WATER FRONT PROPERTY	4	2018	104265	(847.37)
GOLDER ASSOCIATES LTD	915684	WATERFRONT PROJECT	4	2018	104265	1,005.70
GOLDER ASSOCIATES LTD	915684	WATERFRONT PROJECT	4	2018	104265	(100.04)
GOLDER ASSOCIATES LTD	928696	WATERFRONT PROJECT	4	2018	104265	1,244.24
GOLDER ASSOCIATES LTD	928696	WATERFRONT PROJECT	4	2018	104265	(123.76)
JONES GROUP	1658	RELEASE OF H/B FOR THE DEMOLITION AND	4	2018	104372	33,911.24
JONES GROUP	1658	RELEASE OF H/B FOR THE DEMOLITION AND	4	2018	104372	(3,373.09)
::GOLDER ASSOCIATES - CHEQUE 588900		::REFUND PAYMEN	4	2018	D#10398	(9,479.65)
M.G.S. REAL ESTATE CONSULTING INC	MAY 32018	DUFFY'S DE	5	2018	104249	5,905.00
GOLDER ASSOCIATES LTD	937318	LEGAL FEES	7	2018	105240	3,908.39
GOLDER ASSOCIATES LTD	937318	LEGAL FEES	7	2018	105240	(388.76)
GOLDER ASSOCIATES LTD	949557	LEGAL FEES	7	2018	105240	10,767.77
GOLDER ASSOCIATES LTD	949557	LEGAL FEES	7	2018	105240	(1,071.05)

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 2						
Project Cost Listing						
Duffy's Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
GOLDER ASSOCIATES LTD	949620	LEGAL FEES	7	2018	105240	8,758.91
GOLDER ASSOCIATES LTD	949620	LEGAL FEES	7	2018	105240	(871.23)
GOLDER ASSOCIATES LTD	949301	LEGAL FEES	7	2018	105240	2,261.02
GOLDER ASSOCIATES LTD	949301	LEGAL FEES	7	2018	105240	(224.90)
GOLDER ASSOCIATES LTD	952392	LEGAL FEES	7	2018	105240	2,271.30
GOLDER ASSOCIATES LTD	952392	LEGAL FEES	7	2018	105240	(225.92)
LANDMARK ENGINEERS	17-025-01	ENGINEERING FEES	7	2018	105246	23,639.53
LANDMARK ENGINEERS	17-025-01	ENGINEERING FEES	7	2018	105246	(2,351.38)
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			8	2018	105341	1,084.80
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			8	2018	105341	(107.90)
GOLDER ASSOCIATES LTD	953748	ENVIRONMENTAL SERVICES	8	2018	105358	(485.76)
GOLDER ASSOCIATES LTD	953748	ENVIRONMENTAL SERVICES	8	2018	105358	4,883.53
Move WIP amounts to Capital			9	2018		416,246.00
Reverse 2017 accrued construction holdbacks			9	2018	JonesGr	(29,589.65)
RIVER TOWN TIMES	97309	ADVERTISING	10	2018	106055	141.02
RIVER TOWN TIMES	97309	ADVERTISING	10	2018	106055	(14.02)
GOLDER ASSOCIATES LTD	986333	PROFESSIONAL FEES - WAT	12	2018	106733	(803.97)
GOLDER ASSOCIATES LTD	986333	PROFESSIONAL FEES - WAT	12	2018	106733	8,082.64
GOLDER ASSOCIATES LTD	963249	CONSULTING FEES	12	2018	106871	4,680.32
GOLDER ASSOCIATES LTD	963249	CONSULTING FEES	12	2018	106871	(465.54)
To record WIP at yearend			12	2018		(526,523.13)
Per Treasurer, Adj JV 952, move Duffy's back to TCA and Trf funds from Reser			12	2018		591,169.60
Close capital accounts at yearend			12	2018		(591,169.60)
GOLDER ASSOCIATES LTD	962745	WATERFRONT	9	2018	105632	22,629.01
GOLDER ASSOCIATES LTD	962745	WATERFRONT	9	2018	105632	(2,250.87)
LANDMARK ENGINEERS	17-025-02	WATERFRONT	9	2018	105763	30,650.27
LANDMARK ENGINEERS	17-025-02	WATERFRONT	9	2018	105763	(3,048.74)
GOLDER ASSOCIATES LTD	971465	LEGAL FEES	10	2018	106111	6,364.25
GOLDER ASSOCIATES LTD	971465	LEGAL FEES	10	2018	106111	(633.04)
GOLDER ASSOCIATES LTD	971496	LEGAL FEES	10	2018	106111	4,554.75
GOLDER ASSOCIATES LTD	971496	LEGAL FEES	10	2018	106111	(453.06)
To record WIP at yearend			12	2018		(57,812.57)
GOLDER ASSOCIATES LTD	977316	PROFESSIONAL FEES	11	2018	106486	(43.94)
GOLDER ASSOCIATES LTD	977316	PROFESSIONAL FEES	11	2018	106486	441.76
AMICK CONSULTANTS LIMITED	18519	PROFESSIONAL FEES	11	2018	106608	(358.55)
AMICK CONSULTANTS LIMITED	18519	PROFESSIONAL FEES	11	2018	106608	3,604.70
Additional accrued expenses			12	2018	GolderAsso	1,357.13
Additional accrued expenses			12	2018	GolderAsso	(134.99)
To record WIP at yearend			12	2018		(4,866.11)
GOLDER ASSOCIATES LTD	915324	WATERFRONT PROJECT	4	2018	104265	2,185.14
GOLDER ASSOCIATES LTD	915324	WATERFRONT PROJECT	4	2018	104265	(217.35)
To record WIP at yearend			12	2018		(1,967.79)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	261.31
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	(28.75)
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	12.00
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	7.30
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	6.50
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD - CO			10	2019	02115-0001	23.39
GOLDER ASSOCIATES LTD	1050716	PROFESSIONAL SERVICES	10	2019	109413	1,702.06
GOLDER ASSOCIATES LTD	1050716	PROFESSIONAL SERVICES	10	2019	109413	(169.30)
Record WIP at Yearend			12	2019		(1,814.51)
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			3	2019	107380	3,683.80
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			3	2019	107380	(366.42)
GOLDER ASSOCIATES LTD	1008033	PROFESSIONAL SERVICES	3	2019	107428	6,998.94
GOLDER ASSOCIATES LTD	1008033	PROFESSIONAL SERVICES	3	2019	107428	(696.18)
LANDMARK ENGINEERS	17-025-03	WATERFRONT	4	2019	107580	52,390.90
LANDMARK ENGINEERS	17-025-03	WATERFRONT	4	2019	107580	(5,211.24)
GOLDER ASSOCIATES LTD	1025398	PROFESSIONAL SERVICES	6	2019	108022	620.09
GOLDER ASSOCIATES LTD	1025398	PROFESSIONAL SERVICES	6	2019	108022	(61.68)
LANDMARK ENGINEERS	17-025-04	DEVELOPMENT	7	2019	108264	2,792.00
LANDMARK ENGINEERS	17-025-04	DEVELOPMENT	7	2019	108264	(277.71)
GOLDER ASSOCIATES LTD	1035830	PROFESSIONAL SERVICES	8	2019	108558	460.48
GOLDER ASSOCIATES LTD	1035830	PROFESSIONAL SERVICES	8	2019	108558	(45.81)
Record WIP at Yearend			12	2019		(60,287.17)
GOLDER ASSOCIATES LTD	996775	PROFESSIONAL SERVICES F	1	2019	107071	1,357.13
GOLDER ASSOCIATES LTD	996775	PROFESSIONAL SERVICES F	1	2019	107071	(134.99)
Reverse F18 Accrued Expenses			1	2019	GolderAsso	(1,357.13)
Reverse F18 Accrued Expenses			1	2019	GolderAsso	134.99
MOUSSEAU DELUCA MCPHERSON PRINCE LLP	59125 B	LEGAL	3	2019	107352	1,231.70
MOUSSEAU DELUCA MCPHERSON PRINCE LLP	59125 B	LEGAL	3	2019	107352	(122.52)
VERHAEGEN STUBBERFIELD HARTLEY	1069	280	3	2019	107369	1,687.41
VERHAEGEN STUBBERFIELD HARTLEY	1069	280	3	2019	107369	(150.63)
VERHAEGEN STUBBERFIELD HARTLEY	1070	DUFFY'S	3	2019	107369	1,369.89
VERHAEGEN STUBBERFIELD HARTLEY	1070	DUFFY'S	3	2019	107369	(136.26)
GOLDER ASSOCIATES LTD	1043707	PROFESSIONAL SERVICES	9	2019	108951	3,093.38

Schedule 2						
Project Cost Listing						
Duffy's Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
GOLDER ASSOCIATES LTD	1043707	PROFESSIONAL SERVICES	9	2019	108951	(307.70)
Record WIP at Yearend			12	2019		(6,665.27)
GOLDER ASSOCIATES LTD	1000459	WATERFRONT EA	2	2019	107194	4,911.10
GOLDER ASSOCIATES LTD	1000459	WATERFRONT EA	2	2019	107194	(488.50)
Record WIP at Yearend			12	2019		(4,422.60)
GOLDER ASSOCIATES LTD	1082277	RISK ASSESSMENT	3	2020	110800	1,313.63
GOLDER ASSOCIATES LTD	1082277	RISK ASSESSMENT	3	2020	110800	(130.67)
GOLDER ASSOCIATES LTD	1094870	PROFESSIONAL SERVICES	5	2020	111174	652.58
GOLDER ASSOCIATES LTD	1094870	PROFESSIONAL SERVICES	5	2020	111174	(64.91)
LANDMARK ENGINEERS	17-025-05	ENGINEERING SERVICES	5	2020	111177	11,587.65
LANDMARK ENGINEERS	17-025-05	ENGINEERING SERVICES	5	2020	111177	(1,152.60)
LANDMARK ENGINEERS	17-025A-01	ENGINEERING SERVICES	5	2020	111177	2,641.38
LANDMARK ENGINEERS	17-025A-01	ENGINEERING SERVICES	5	2020	111177	(262.74)
LANDMARK ENGINEERS	17-025B-01	ENGINEERING SERVICES	5	2020	111177	10,191.19
LANDMARK ENGINEERS	17-025B-01	ENGINEERING SERVICES	5	2020	111177	(1,013.70)
LANDMARK ENGINEERS	17-025C-01	ENGINEERING SERVICES	5	2020	111177	1,902.64
LANDMARK ENGINEERS	17-025C-01	ENGINEERING SERVICES	5	2020	111177	(189.25)
M.G.S. REAL ESTATE CONSULTING INC	2020 (DUFFY)	WATERFR	7	2020	111708	2,915.00
GOLDER ASSOCIATES LTD	1104664	WATERFRONT PROPERTY	8	2020	111919	419.51
GOLDER ASSOCIATES LTD	1104664	WATERFRONT PROPERTY	8	2020	111919	(41.73)
To reallocate 2019 WIP			13	2020		1,814.51
To reallocate 2019 WIP			13	2020		60,287.17
To reallocate 2019 WIP			13	2020		6,665.27
To reallocate 2019 WIP			13	2020		4,422.60
GOLDER ASSOCIATES LTD	1162210	WATERFRONT EA	5	2021	114121	1,428.04
GOLDER ASSOCIATES LTD	1162210	WATERFRONT EA	5	2021	114121	(142.05)
GOLDER ASSOCIATES LTD	1168520	PROFESSIONAL SERVICES	6	2021	114390	446.35
GOLDER ASSOCIATES LTD	1168520	PROFESSIONAL SERVICES	6	2021	114390	(44.40)
To reallocate 2021 actuals from Waterfront proj to Duffys proj due to duplicate p			9	2021		20,688.79
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1182014	12,799.13
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1189732	4,163.26
GOLDER ASSOCIATES LTD	1199391	DUFFY'S PROJECT SITE	11	2021	115926	2,732.96
GOLDER ASSOCIATES LTD	1199391	DUFFY'S PROJECT SITE	11	2021	115926	(271.84)
GOL309 DUFFY'S SITE RECORD OF SITE CONDITION			12	2021	116107	12,548.65
GOL309 DUFFY'S SITE RECORD OF SITE CONDITION			12	2021	116107	(1,248.19)
GOLDER ASSOCIATES LTD	1211293	WATERFRONT DEVELOPME	1	2022	116336	3,269.94
GOLDER ASSOCIATES LTD	1211293	WATERFRONT DEVELOPME	1	2022	116336	(325.26)
A.B.C RECREATION LTD	0002480-IN	EXTENSION PROJECT KNYP	12	2020	113161	8,175.55
A.B.C RECREATION LTD	0002480-IN	EXTENSION PROJECT KNYP	12	2020	113161	(813.21)
To record WIP at year-end			13	2020	Park imp.	(7,362.34)
GOLDER ASSOCIATES LTD	1175032	PROFESSIONAL SERVICES	7	2021	114825	21,901.28
GOLDER ASSOCIATES LTD	1175032	PROFESSIONAL SERVICES	7	2021	114825	(2,178.49)
M.G.S. REAL ESTATE CONSULTING INC	JULY 132021	PROFESSI	7	2021	114830	966.00
GOLDER ASSOCIATES LTD	1182014	DUFFY'S WATERFRON EA P	9	2021	115296	14,212.86
GOLDER ASSOCIATES LTD	1182014	DUFFY'S WATERFRON EA P	9	2021	115296	(1,413.73)
GOLDER ASSOCIATES LTD	1189732	DUFFY RSC ENVIRONMENT	9	2021	115296	4,623.11
GOLDER ASSOCIATES LTD	1189732	DUFFY RSC ENVIRONMENT	9	2021	115296	(459.85)
To reallocate 2021 actuals from Waterfront proj to Duffys proj due to duplicate p			9	2021		(20,688.79)
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1182014	(12,799.13)
Reallocate Golder invoices to 40-7-1001020-0006			9	2021	Inv1189732	(4,163.26)
GOLDER ASSOCIATES LTD	1196333	DUFFY'S PROJECT	10	2021	115608	1,189.40
GOLDER ASSOCIATES LTD	1196333	DUFFY'S PROJECT	10	2021	115608	(118.30)
<b>Total</b>						<b>159,074.01</b>

**Schedule 3**

**Project Cost Listing**

**Bellevue Project**

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
VERHAEGEN LAND SURVEYORS	T122770-47	BELLEVUE PROPE	9	2021	115356	\$ 4,357.38
VERHAEGEN LAND SURVEYORS	T122770-47	BELLEVUE PROPE	9	2021	115356	(433.42)
E.R.A. ARCHITECTS INC.	24370	PROFESSIONAL FEES	3	2018	103803	7,480.60
E.R.A. ARCHITECTS INC.	24370	PROFESSIONAL FEES	3	2018	103803	(744.08)
E.R.A. ARCHITECTS INC.	24117	PROFESSIONAL FEES	3	2018	103803	7,113.35
E.R.A. ARCHITECTS INC.	24117	PROFESSIONAL FEES	3	2018	103803	(707.55)
E.R.A. ARCHITECTS INC.	24371	PROFESSIONAL FEES	3	2018	103803	3,570.80
E.R.A. ARCHITECTS INC.	24371	PROFESSIONAL FEES	3	2018	103803	(355.18)
E.R.A. ARCHITECTS INC.	24118	PROFESSIONAL FEES	3	2018	103803	4,180.12
E.R.A. ARCHITECTS INC.	24118	PROFESSIONAL FEES	3	2018	103803	(415.79)
WIGLE HOME HARDWARE BUILDING CENTRE	116632	BELLEVUE	3	2018	103972	140.24
WIGLE HOME HARDWARE BUILDING CENTRE	116632	BELLEVUE	3	2018	103972	(13.95)
E.R.A. ARCHITECTS INC.	24812	BELLEVUE	4	2018	104229	689.72
E.R.A. ARCHITECTS INC.	24812	BELLEVUE	4	2018	104229	(68.61)
E.R.A. ARCHITECTS INC.	24689	BELLEVUE	4	2018	104229	646.93
E.R.A. ARCHITECTS INC.	24689	BELLEVUE	4	2018	104229	(64.35)
CROWN PARK CORPORATION	MAY 152018	BELLEVUE FUNDRA	5	2018	104373	6,000.00
COLBRO EQUIPMENT RENTAL	103314-0	DIESEL FUEL	5	2018	104420	(73.51)
COLBRO EQUIPMENT RENTAL	103314-0	DIESEL FUEL	5	2018	104420	739.02
CROWN PARK CORPORATION	MAY 292018	BELLEVUE	5	2018	104587	7,560.00
CROWN PARK CORPORATION	MAY 292018	BELLEVUE	5	2018	104587	(1,348.79)
ROBERTSON RESTORATION	818185 ONTARIO INC. 039-18		6	2018	104856	115,388.82
ROBERTSON RESTORATION	818185 ONTARIO INC. 039-18		6	2018	104856	(11,477.54)
E.R.A. ARCHITECTS INC.	25250	BELLE VUE ROOF PROJECT	6	2018	104948	5,046.29
E.R.A. ARCHITECTS INC.	25250	BELLE VUE ROOF PROJECT	6	2018	104948	(501.95)
WIGLE HOME HARDWARE BUILDING CENTRE	119780	PLYWOOD	6	2018	104978	55.10
WIGLE HOME HARDWARE BUILDING CENTRE	119780	PLYWOOD	6	2018	104978	(5.48)
E.R.A. ARCHITECTS INC.	25596	BELLEVUE ROOF PROJECT	7	2018	105187	1,695.00
E.R.A. ARCHITECTS INC.	25596	BELLEVUE ROOF PROJECT	7	2018	105187	(168.60)
PUROLATOR INC.	43880656	COURIER	8	2018	105376	5.41
PUROLATOR INC.	43880656	COURIER	8	2018	105376	(0.54)
RIVER TOWN TIMES	96554	ADVERTISING	8	2018	105440	87.26
RIVER TOWN TIMES	96554	ADVERTISING	8	2018	105440	(8.68)
ROBERTSON RESTORATION	818185 ONTARIO INC. 059-18		8	2018	105585	58,619.88
ROBERTSON RESTORATION	818185 ONTARIO INC. 059-18		8	2018	105585	(5,830.83)
E.R.A. ARCHITECTS INC.	25913	BELLEVUE	9	2018	105629	1,398.38
E.R.A. ARCHITECTS INC.	25913	BELLEVUE	9	2018	105629	(139.10)
E.R.A. ARCHITECTS INC.	26280	BELLEVUE ROOF PROJECT	9	2018	105823	567.83
E.R.A. ARCHITECTS INC.	26280	BELLEVUE ROOF PROJECT	9	2018	105823	(56.48)
Move WIP amounts to Capital			9	2018		13,438.86
ROBERTSON RESTORATION	818185 ONTARIO INC. 077-18		11	2018	106293	34,883.10
ROBERTSON RESTORATION	818185 ONTARIO INC. 077-18		11	2018	106293	(3,469.77)
E.R.A. ARCHITECTS INC.	26644	BELLEVUE	11	2018	106354	810.91
E.R.A. ARCHITECTS INC.	26644	BELLEVUE	11	2018	106354	(80.66)
E.R.A. ARCHITECTS INC.	26710	BELLEVUE - PROFESSIONAL FEE	12	2018	106823	714.73
E.R.A. ARCHITECTS INC.	26710	BELLEVUE - PROFESSIONAL FEE	12	2018	106823	(71.10)
Accrued Expenses at yearend			12	2018	OBERTSON	148,792.05
Accure construction holdback			12	2018	OBERTSON	16,532.44
Accure construction holdback			12	2018	OBERTSON	5,596.80
Close capital accounts at yearend			12	2018		(416,151.10)
ROBERTSON RESTORATION	818185 ONTARIO INC. 0100-18		1	2019	107018	165,226.91
ROBERTSON RESTORATION	818185 ONTARIO INC. 0100-18		1	2019	107018	(16,434.86)
ROBERTSON RESTORATION	818185 ONTARIO INC. 007-19		1	2019	107095	5,593.50
ROBERTSON RESTORATION	818185 ONTARIO INC. 007-19		1	2019	107095	(556.38)
Reverse F18 accrued payables			1	2019	Roberstson	(148,792.05)
ROBERTSON RESTORATION	818185 ONTARIO INC. 009-19		4	2019	107602	42,190.25
ROBERTSON RESTORATION	818185 ONTARIO INC. 009-19		4	2019	107602	(4,196.60)
Reverse Accrued Construction Holdbacks			6	2019	Robertson	(16,532.44)
Reverse Accrued Construction Holdbacks			6	2019	Robertson	(5,596.80)
Close capital accounts at yearend			12	2019		(20,901.53)
<b>Total</b>						<b>3,923.96</b>



**Schedule 4**

**Project Cost Listing**

**4th Concession Project**

<b>Vendor Name</b>	<b>Invoice Number</b>	<b>Description</b>	<b>Period</b>	<b>Year</b>	<b>Ref No.</b>	<b>Net Amount</b>
Accrue Hrycay Consulting Invoices			12	2019		\$ 19,180.95
Record WIP at Yearend			12	2019		(19,180.95)
HRYCAY CONSULTING ENGINEERS INC.	M437.01	PROFESSIONA	1	2020	110342	21,299.58
HRYCAY CONSULTING ENGINEERS INC.	M437.01	PROFESSIONA	1	2020	110342	(2,118.63)
Reverse F19 Accrued Hrycay Consulting Invoices JV948			1	2020		(19,180.95)
HRYCAY CONSULTING ENGINEERS INC.	M437.02	SERVICES RE	3	2020	110751	12,801.32
HRYCAY CONSULTING ENGINEERS INC.	M437.02	SERVICES RE	3	2020	110751	(1,273.33)
HEATON SANITATION	39722	EXCAVATE & LOCATE LINES	5	2020	111141	2,147.00
HEATON SANITATION	39722	EXCAVATE & LOCATE LINES	5	2020	111141	(213.56)
HEATON SANITATION	39723	EXCAVATE & LOCATE LINES	5	2020	111141	1,808.00
HEATON SANITATION	39723	EXCAVATE & LOCATE LINES	5	2020	111141	(179.84)
HEATON SANITATION	39724	EXCAVATE & LOCATE LINES	5	2020	111141	1,243.00
HEATON SANITATION	39724	EXCAVATE & LOCATE LINES	5	2020	111141	(123.64)
HRYCAY CONSULTING ENGINEERS INC.	M437.03	4TH CONCESS	6	2020	111434	15,099.63
HRYCAY CONSULTING ENGINEERS INC.	M437.03	4TH CONCESS	6	2020	111434	(1,501.94)
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	PROGRES	9	2020	112336	407,293.71
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	PROGRES	9	2020	112336	(40,512.86)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	112580	1,021.19
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	112580	(101.57)
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	PROGRES	11	2020	112615	1,021,757.56
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	PROGRES	11	2020	112615	(101,632.60)
HRYCAY CONSULTING ENGINEERS INC.	M437.04	FILE NO:M437	11	2020	112731	(3,866.03)
HRYCAY CONSULTING ENGINEERS INC.	M437.04	FILE NO:M437	11	2020	112731	38,866.83
HRYCAY CONSULTING ENGINEERS INC.	M435.03	FILE NO:M435	11	2020	112731	22,461.04
HRYCAY CONSULTING ENGINEERS INC.	M435.03	FILE NO:M435	11	2020	112731	(2,234.16)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	112755	4,093.02
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	112755	(407.13)
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	PROGRES	12	2020	112852	547,972.53
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	PROGRES	12	2020	112852	(54,505.96)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113005	4,302.25
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113005	(427.94)
HRYCAY CONSULTING ENGINEERS INC.	M437.05	ADMINISTRATI	12	2020	113527	12,487.26
HRYCAY CONSULTING ENGINEERS INC.	M437.05	ADMINISTRATI	12	2020	113527	(1,242.09)
HRYCAY CONSULTING ENGINEERS INC.	M426.04	ADMINISTRATI	12	2020	113527	1,779.75
HRYCAY CONSULTING ENGINEERS INC.	M426.04	ADMINISTRATI	12	2020	113527	(177.03)
To record construction holdback accruals at 2020-12-31			13	2020	holdback	197,819.02
To reallocate 2019 WIP			13	2020		19,180.95
To adjust construction holdback accruals from 2020			6	2021	113595	(19,917.89)
<b>Total</b>						<b>2,083,816.49</b>

Schedule 5

Project Cost Listing

Pacific Avenue Watermain Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net Amount
HEATON SANITATION	40004	EXCAVATE TO LOCATE WATER MAI	5	2020	111141	\$ 565.00
HEATON SANITATION	40004	EXCAVATE TO LOCATE WATER MAI	5	2020	111141	(56.20)
HRYCAY CONSULTING ENGINEERS INC.	M438.01	SERVICES RE	5	2020	111143	10,738.16
HRYCAY CONSULTING ENGINEERS INC.	M438.01	SERVICES RE	5	2020	111143	(1,068.10)
HRYCAY CONSULTING ENGINEERS INC.	M438.03	REPLACEMEN	6	2020	111434	3,812.17
HRYCAY CONSULTING ENGINEERS INC.	M438.03	REPLACEMEN	6	2020	111434	(379.19)
HRYCAY CONSULTING ENGINEERS INC.	M434.04	ADMINISTRATI	12	2020	113527	13,159.08
HRYCAY CONSULTING ENGINEERS INC.	M434.04	ADMINISTRATI	12	2020	113527	(1,308.92)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020		(13,611.84)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020	Pacific	511,722.16
HRYCAY CONSULTING ENGINEERS INC.	M438.02	SERVICES RE	3	2020	110751	8,969.94
HRYCAY CONSULTING ENGINEERS INC.	M438.02	SERVICES RE	3	2020	110751	(892.23)
HURRICANE SMS INC	19178	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	1,709.13
HURRICANE SMS INC	19178	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(170.01)
HURRICANE SMS INC	19179	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19179	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(362.21)
HURRICANE SMS INC	19181	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19181	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(362.21)
HURRICANE SMS INC	19182	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	2,796.75
HURRICANE SMS INC	19182	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	(278.19)
HURRICANE SMS INC	19717	FLUSHER UNIT #46	6	2020	800970	2,260.00
HURRICANE SMS INC	19717	FLUSHER UNIT #46	6	2020	800970	(224.80)
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	PROGRESS	9	2020	801066	366,712.32
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	PROGRESS	9	2020	801066	(36,476.29)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	801092	707.21
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	801092	(70.34)
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#2	PROG	11	2020	801096	(15,743.60)
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#2	PROG	11	2020	801096	158,277.34
HRYCAY CONSULTING ENGINEERS INC.	M438.04	FILE NO:M438	11	2020	801104	(2,825.04)
HRYCAY CONSULTING ENGINEERS INC.	M438.04	FILE NO:M438	11	2020	801104	28,401.42
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	801108	(253.54)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	801108	2,548.91
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	PPC# 3	12	2020	112981	357,216.31
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	PPC# 3	12	2020	112981	(35,531.74)
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113070	4,339.00
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113070	(431.60)
HRYCAY CONSULTING ENGINEERS INC.	M438.05	ADMINISTRATI	12	2020	113527	11,562.16
HRYCAY CONSULTING ENGINEERS INC.	M438.05	ADMINISTRATI	12	2020	113527	(1,150.07)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020		(946,284.03)
To allocate Pacific St. Watermain per Manager of Engineering and Operations			12	2020	PacificWM	448,173.71
To record construction holdback accruals at 2020-12-31			13	2020	holdback	88,272.55
HRYCAY CONSULTING ENGINEERS INC.	M438.06	PACIFIC AVE W	9	2021	115306	3,378.93
HRYCAY CONSULTING ENGINEERS INC.	M438.06	PACIFIC AVE W	9	2021	115306	(336.10)
<b>Total</b>						<b>974,788.86</b>

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
PARRLINE ELECTRICAL WHOLESale	82394	ELECTRICAL SUPPL	5	2019	107805	\$ 402.66
PARRLINE ELECTRICAL WHOLESale	82213	ELECTRICAL SUPPL	5	2019	107805	164.38
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	47,937.90
LUCIER GLOVE & SAFETY PRODUCTS	35042	SUPPLIES	6	2019	108208	689.02
PARRLINE ELECTRICAL WHOLESale	82052	ELECTRICAL SUPPL	6	2019	108213	279.52
PARRLINE ELECTRICAL WHOLESale	82050	ELECTRICAL SUPPL	6	2019	108213	682.07
PARRLINE ELECTRICAL WHOLESale	82805	ELECTRICAL SUPPL	7	2019	108346	244.96
EMCO CORPORATION	37504150-00	320 ACS	8	2019	108754	269.69
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	36,736.89
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	15,809.65
EMCO CORPORATION	37503994-00	320 RICHMOND	8	2019	108888	148.45
EMCO CORPORATION	37503759-00	NURSE PRACTIONER CLINIC	8	2019	108888	453.02
PARRLINE ELECTRICAL WHOLESale	83125	ELECTRICAL SUPPL	9	2019	109044	41.87
EMCO CORPORATION	37506165-00	SUPPLIES	9	2019	109105	886.42
EMCO CORPORATION	37506338-00	320ACS	9	2019	109105	24.86
WINDSOR FACTORY SUPPLY LTD	5100084	320 ACS	9	2019	109136	508.88
WINDSOR FACTORY SUPPLY LTD	5101829	320 ACS	9	2019	109136	125.77
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
EMCO CORPORATION	37506562-00	320 ACS	9	2019	109054	69.43
EMCO CORPORATION	37506699-00	320 ACS	9	2019	109054	143.48
EMCO CORPORATION	37507026-00	320 ACS	9	2019	109054	305.01
EMCO CORPORATION	37507278-00	320 ACS	9	2019	109054	40.02
RENE ROY GROUP INC.	1959	NURSE PRACTIONER CENTER	9	2019	109182	22,117.11
EMCO CORPORATION	127153-00	CREDIT	9	2019	109209	22.99
WIGLE HOME HARDWARE BUILDING CENTRE	134740	SUPPLIES	9	2019	109218	20.32
EMCO CORPORATION	37504628-00	320 RICHMOND	10	2019	109258	69.95
WINDSOR FACTORY SUPPLY LTD	5102999	CREDIT	10	2019	109298	27.50
WINDSOR FACTORY SUPPLY LTD	5106571	320 RICHMOND	10	2019	109298	213.90
ENCORE MECHANICAL AND BUILDING SERVICES INC	127037	CO	10	2019	109323	3,156.09
ENCORE MECHANICAL AND BUILDING SERVICES INC	127036	W	10	2019	109323	8,927.00
PINCHIN LTD.	1474248	FOLLOW UP AIR QUALITY TESTING - ONG	10	2019	109348	847.50
WINDSOR FACTORY SUPPLY LTD	5122464	320 RICHMOND	10	2019	109372	1,989.73
WINDSOR FACTORY SUPPLY LTD	5122816	320 RICHMOND	10	2019	109372	233.82
WINDSOR FACTORY SUPPLY LTD	5123032	320 RICHMOND	10	2019	109546	11.11
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	5,580.49
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	15,645.06
EMCO CORPORATION	37595571-01	COMMON COSTS	6	2019	108195	60.35
EMCO CORPORATION	37596325-00	COMMON COST	6	2019	108195	51.31
EMCO CORPORATION	37595571-00	COMMON COSTS	6	2019	108195	750.49
WIGLE HOME HARDWARE BUILDING CENTRE	130752	SUPPLIES	6	2019	108225	44.33
JONES GROUP	2093	PROGRESS PAYMENT #1 STBERNARD RENO	7	2019	108262	69,608.00
LUCIER GLOVE & SAFETY PRODUCTS	325042	SUPPLIES	7	2019	108665	689.02
PARRLINE ELECTRICAL WHOLESale	82804	ELECTRICAL SUPPL	7	2019	108346	271.67
PARRLINE ELECTRICAL WHOLESale	84008	ELECTRICAL SUPPL	8	2019	108654	177.47
WIGLE HOME HARDWARE BUILDING CENTRE	133304	ST. BERNA	8	2019	108617	5.81
LUCIER GLOVE & SAFETY PRODUCTS	325042 - REV	MAINTENAN	8	2019	108667	68.54
LUCIER GLOVE & SAFETY PRODUCTS	36299	320 COM	8	2019	108667	358.53
VILLA CONSTRUCTION	7025	MAINTENACE	8	2019	108731	26,894.00
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	20,301.96
JONES GROUP	2118	DEMO/ABATEMENT OF SCHOOL	8	2019	108802	17,402.00
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	28,607.90
CENTENNIAL LOCK & SAFE LIMITED	25707	ST BERNARDS	8	2019	108885	368.32
EMCO CORPORATION	37503803-00	NURSE PRACTIONER CLINIC	8	2019	108888	582.52
EMCO CORPORATION	37503888-00	NURSE PRACTIONER CLINIC	8	2019	108888	410.63
WIGLE HOME HARDWARE BUILDING CENTRE	132930	NURSE PR	8	2019	108908	20.66
PARRLINE ELECTRICAL WHOLESale	84793	ELECTRICAL REPAI	9	2019	109025	2,181.97
PARRLINE ELECTRICAL WHOLESale	84796	ELECTRICAL SUPPLI	9	2019	109025	415.74
PARRLINE ELECTRICAL WHOLESale	84852	ELECTRICAL SUPPL	9	2019	109025	535.62
PARRLINE ELECTRICAL WHOLESale	84819	ELECTRICAL SUPPL	9	2019	109025	1,031.76
ZT ELECTRICAL	INV-0147	MAINTENANCE	9	2019	109040	15,543.15
PARRLINE ELECTRICAL WHOLESale	84162	ELECTRICAL SUPPL	9	2019	109043	657.45
PARRLINE ELECTRICAL WHOLESale	82733	ELECTRICAL SUPPL	9	2019	109044	418.73
EMCO CORPORATION	37505335-00	PLUMBING MAT	9	2019	109105	403.77
VILLA CONSTRUCTION	7029	MAINTENANCE	9	2019	109132	2,333.52
VILLA CONSTRUCTION	7030	MAINTENANCE	9	2019	109132	2,136.11
WINDSOR FACTORY SUPPLY LTD	5097517	320COM	9	2019	109136	411.33
WINDSOR FACTORY SUPPLY LTD	5100107	320 COM	9	2019	109136	364.26
WINDSOR FACTORY SUPPLY LTD	5100984	320 COM	9	2019	109136	73.34
WINDSOR FACTORY SUPPLY LTD	5101290	320 COM	9	2019	109136	186.70
WINDSOR FACTORY SUPPLY LTD	5101783	320 COM	9	2019	109136	415.30
WINDSOR FACTORY SUPPLY LTD	5102001	320 COM	9	2019	109136	12.62
WINDSOR FACTORY SUPPLY LTD	5102637	320 COM	9	2019	109136	63.05

Schedule 6

Sampled Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
WINDSOR FACTORY SUPPLY LTD	5103000	320COM	9	2019	109136	36.69
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	22.58
WINDSOR FACTORY SUPPLY LTD	5103798	320COM	9	2019	109089	96.40
WINDSOR FACTORY SUPPLY LTD	5104033	320COM	9	2019	109089	1,639.52
WIGLE HOME HARDWARE BUILDING CENTRE	134451	SUPPLIES	9	2019	109088	15.06
EMCO CORPORATION	37508313-00	320 COM	9	2019	109154	3,147.20
EMCO CORPORATION	127152-00	320 COM CREDIT	9	2019	109154	71.66
WINDSOR FACTORY SUPPLY LTD	5108068	320 COM	9	2019	109200	52.88
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	12,222.61
EMCO CORPORATION	37508885-00	320 RICHMOND	9	2019	109209	250.24
EMCO CORPORATION	37508792-00	320 RICHMOND	9	2019	109209	55.68
EMCO CORPORATION	37508788-00	320 RICHMOND	9	2019	109209	90.15
EMCO CORPORATION	37508700-00	320 RICHMOND	9	2019	109209	115.72
EMCO CORPORATION	37508252-01	320 RICHMOND	9	2019	109209	405.31
WIGLE HOME HARDWARE BUILDING CENTRE	134432	SINGLE KE	9	2019	109218	6.76
EMCO CORPORATION	37509456-00	320 RICHMOND	10	2019	109258	560.49
EMCO CORPORATION	3750948-00	320 RICHMOND	10	2019	109258	221.54
EMCO CORPORATION	37509887-00	320 RICHMOND	10	2019	109258	1,054.50
WINDSOR FACTORY SUPPLY LTD	5117155	320 RICHMOND	10	2019	109298	310.00
WINDSOR FACTORY SUPPLY LTD	5119211	320 RICHMOND	10	2019	109298	158.55
DELINE'S POWERWASH & PEST CONTROL	47843	320 RICHMOND	10	2019	109319	452.00
PARRLINE ELECTRICAL WHOLESAL	83484	MAINTENANCE	10	2019	109347	210.52
VILLA CONSTRUCTION	7053	320 RICHMOND	10	2019	109367	17,232.08
VILLA CONSTRUCTION	7049	320 RICHMOND	10	2019	109367	1,741.10
WIGLE HOME HARDWARE BUILDING CENTRE	135107	320 RICHMOND	10	2019	109368	5.97
WIGLE HOME HARDWARE BUILDING CENTRE	135065	320 RICHMOND	10	2019	109368	9.58
WIGLE HOME HARDWARE BUILDING CENTRE	135326	SUPPLIES	10	2019	109437	19.82
WIGLE HOME HARDWARE BUILDING CENTRE	135339	SUPPLIES	10	2019	109437	11.29
WIGLE HOME HARDWARE BUILDING CENTRE	135496	SUPPLIES	10	2019	109493	76.73
SANTERRA STONECRAFT	0018446-00	STONE FOR FRONT ENTR	10	2019	109538	2,222.65
VILLA CONSTRUCTION	7057	320 RICHMOND	10	2019	109542	2,907.94
VILLA CONSTRUCTION	7077	320 RICHMOND	10	2019	109542	1,214.75
WINDSOR FACTORY SUPPLY LTD	5124325	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5124446	320 RICHMOND	10	2019	109546	55.86
WINDSOR FACTORY SUPPLY LTD	5126386	320 RICHMOND	10	2019	109546	464.45
WINDSOR FACTORY SUPPLY LTD	5128164	320 RICHMOND	10	2019	109546	61.18
WINDSOR FACTORY SUPPLY LTD	5131763	320 RICHMOND	10	2019	109546	55.86
WIGLE HOME HARDWARE BUILDING CENTRE	135460	SUPPLIES	10	2019	109544	7.44
BASILE INTERIORS LTD	17064	320 RICHMOND	11	2019	109607	25,990.00
ZT ELECTRICAL	INV-0153	MAINTENANCE	11	2019	109668	30,295.30
ZT ELECTRICAL	INV-0148	MAINTENANCE	11	2019	109668	10,215.20
RENE ROY GROUP INC.	2001	PROGRESS PAYMENT	11	2019	109746	79,905.69
PARRLINE ELECTRICAL WHOLESAL	85964	ELECTRICAL SUPPL	11	2019	109752	3,083.95
EMCO CORPORATION	37510234	SUPPLIES	11	2019	109771	298.42
EMCO CORPORATION	37512406	320 RICHMOND	11	2019	109771	25.94
EMCO CORPORATION	37512721	320 RICHMOND	11	2019	109771	42.28
EMCO CORPORATION	37515327	SUPPLIES	12	2019	109870	80.68
EMCO CORPORATION	37515822	MAINTENANCE	12	2019	109870	209.36
PARRLINE ELECTRICAL WHOLESAL	85447	ELECTRICAL SUPPL	12	2019	109897	509.09
PARRLINE ELECTRICAL WHOLESAL	85463	ELECTRICAL REPAI	12	2019	109897	2,332.01
PARRLINE ELECTRICAL WHOLESAL	85500	ELECTRICAL SUPPL	12	2019	109897	81.27
PARRLINE ELECTRICAL WHOLESAL	90208	ELECTRICAL SUPPL	12	2019	109897	135.04
MYLEN	16450	MILLWORK RECEPTION DESK	12	2019	109894	4,600.00
COLBRO EQUIPMENT RENTAL	1236340	SUPPLIES	12	2019	109864	858.80
EMCO CORPORATION	37512817	320 RICHMOND	12	2019	109924	35.35
EMCO CORPORATION	37512838	320 RICHMOND	12	2019	109924	27.63
EMCO CORPORATION	37515302	320 RICHMOND	12	2019	109924	145.23
PARRLINE ELECTRICAL WHOLESAL	85137	ELECTRICAL SUPPL	12	2019	109932	3,231.87
PARRLINE ELECTRICAL WHOLESAL	86180	ELECTRICAL SUPPL	12	2019	109932	1,478.47
PARRLINE ELECTRICAL WHOLESAL	86208	ELECTRICAL SUPPL	12	2019	109932	56.36
PARRLINE ELECTRICAL WHOLESAL	85999	ELECTRICAL SUPPL	12	2019	109932	177.98
PARRLINE ELECTRICAL WHOLESAL	85139	ELECTRICAL SUPPL	12	2019	109932	312.55
WINDSOR FACTORY SUPPLY LTD	5147836	SUPPLIES	12	2019	109943	952.18
WINDSOR FACTORY SUPPLY LTD	5152527	SUPPLIES	12	2019	109943	675.52
WINDSOR FACTORY SUPPLY LTD	5155683	SUPPLIES	12	2019	109943	221.96
WINDSOR FACTORY SUPPLY LTD	5157411	SUPPLIES	12	2019	109943	349.85
WINDSOR FACTORY SUPPLY LTD	5147845	320 RICHMOND	12	2019	109943	9,626.04
WINDSOR FACTORY SUPPLY LTD	5158294	320 RICHMOND	12	2019	109943	134.56
WINDSOR FACTORY SUPPLY LTD	5158899	320 RICHMOND	12	2019	109943	28.79
COLAUTTI FLOORS	80489	320 RICHMOND PROGRESS PAYM	12	2019	110577	113,000.00
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	PROGRES	12	2019	110050	39,179.36
EMPIRE ROOFING CORPORATION	S19-516	WORK COMPLETED	12	2019	110053	15,255.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	FI	12	2019	110054	183,805.80

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
WINDSOR FACTORY SUPPLY LTD	5162064	320 RICHMOND	12	2019	110087	75.33
ZT ELECTRICAL	INV-0170	320 RICHMOND INVOICE FIRE ALARM I	12	2019	110093	2,531.20
LUCIER GLOVE & SAFETY PRODUCTS	39047	320 RICHMOND	12	2019	110137	1,355.66
PARRLINE ELECTRICAL WHOLESale	86388	SUPPLIES	12	2019	110142	111.25
PARRLINE ELECTRICAL WHOLESale	86438	SUPPLIES	12	2019	110142	1,567.65
PARRLINE ELECTRICAL WHOLESale	86497	SUPPLIES	12	2019	110142	181.21
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.53
TROY LIFE & FIRE SAFETY LTD.	1000191418	SUPPLY INSTALL V	12	2019	110183	7,099.65
EMCO CORPORATION	37511096	SUPPLIES	12	2019	110268	46.26
PARRLINE ELECTRICAL WHOLESale	83809	ELECTRICAL SUPPL	12	2019	110273	1,937.95
PARRLINE ELECTRICAL WHOLESale	84568	ELECTRICAL SUPPL	12	2019	110273	788.58
PARRLINE ELECTRICAL WHOLESale	84584	ELECTRICAL SUPPL	12	2019	110273	3,580.98
PARRLINE ELECTRICAL WHOLESale	84585	ELECTRICAL SUPPL	12	2019	110273	839.86
PARRLINE ELECTRICAL WHOLESale	84628	ELECTRICAL SUPPL	12	2019	110273	1,574.62
PARRLINE ELECTRICAL WHOLESale	84681	ELECTRICAL SUPPL	12	2019	110273	1,254.30
PARRLINE ELECTRICAL WHOLESale	84711	ELECTRICAL SUPPL	12	2019	110273	305.56
PARRLINE ELECTRICAL WHOLESale	84714	ELECTRICAL SUPPL	12	2019	110273	333.99
PARRLINE ELECTRICAL WHOLESale	84749	ELECTRICAL SUPPL	12	2019	110273	1,917.23
PARRLINE ELECTRICAL WHOLESale	85604	ELECTRICAL SUPPL	12	2019	110273	2,110.39
VILLA CONSTRUCTION	7131	320 RICHMOND	12	2019	110279	7,114.94
WIGLE HOME HARDWARE BUILDING CENTRE	130002	SUPPLIES	12	2019	110280	8.77
WIGLE HOME HARDWARE BUILDING CENTRE	130539	MAINTENA	12	2019	110280	49.71
PARRLINE ELECTRICAL WHOLESale	85645	ELECTRICAL SUPPL	12	2019	110285	594.97
PARRLINE ELECTRICAL WHOLESale	86016	ELECTRICAL SUPPL	12	2019	110285	1,053.73
PARRLINE ELECTRICAL WHOLESale	86317	ELECTRICAL SUPPL	12	2019	110285	1,244.58
PARRLINE ELECTRICAL WHOLESale	86360	ELECTRICAL SUPPL	12	2019	110285	447.92
PARRLINE ELECTRICAL WHOLESale	86492	ELECTRICAL SUPPL	12	2019	110285	3,763.35
PARRLINE ELECTRICAL WHOLESale	86564	ELECTRICAL SUPPL	12	2019	110285	133.17
PARRLINE ELECTRICAL WHOLESale	86723	ELECTRICAL SUPPL	12	2019	110285	255.31
PARRLINE ELECTRICAL WHOLESale	90018	ELECTRICAL SUPPL	12	2019	110286	131.98
PARRLINE ELECTRICAL WHOLESale	90179	ELECTRICAL SUPPL	12	2019	110286	1,033.13
MCGEE'S PLUMBING SOLUTIONS	175	320 RICHMOND	12	2019	110420	506.24
MCGEE'S PLUMBING SOLUTIONS	181	320 RICHMOND	12	2019	110420	201.14
MCGEE'S PLUMBING SOLUTIONS	201	320 RICHMOND	12	2019	110420	301.71
VILLA CONSTRUCTION	7130	320 RICHMOND	12	2019	110426	8,665.78
WINDSOR FACTORY SUPPLY LTD	5167691	CREDIT	12	2019	110446	6.27
WIGLE HOME HARDWARE BUILDING CENTRE	131610	SUPPLIES	12	2019	110427	87.00
ACCESS DOORS N MORE	40967	MAINTNENACE	12	2019	110413	994.40
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	223.84
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			12	2019	02281-0001	63.90
Reallocate Electrical Safety Authority Invoice re: 320 Richmond pd by visa			12	2019	2175-0001	289.28
PINCHIN LTD.	1464088	DESIGNATED SUBSTANCE SURVEY AND S	5	2019	107764	7,096.40
JONES GROUP	2107	ST BERNARDS DEMO	7	2019	108262	27,255.60
PARRLINE ELECTRICAL WHOLESale	82214	ELECTRICAL SUPPL	5	2019	107805	155.69
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	PROFESSIONA	5	2019	107810	83,872.89
WIGLE HOME HARDWARE BUILDING CENTRE	130107	NURSE PR	5	2019	107822	16.94
WIGLE HOME HARDWARE BUILDING CENTRE	131166	SUPPLIES	6	2019	108073	26.85
WIGLE HOME HARDWARE BUILDING CENTRE	130751	SUPPLIES	6	2019	108073	49.70
EMCO CORPORATION	37596413-00	LIHN NURSE PRAC	6	2019	108195	180.79
PARRLINE ELECTRICAL WHOLESale	82051	ELECTRICAL SUPPL	6	2019	108213	682.07
WIGLE HOME HARDWARE BUILDING CENTRE	131512	SUPPLIES	6	2019	108225	4.05
PARRLINE ELECTRICAL WHOLESale	92214	ELECTRICAL SUPPL	7	2019		155.69
RENE ROY GROUP INC.	1935	DRYWALL	7	2019	108416	38,363.50
PARRLINE ELECTRICAL WHOLESale	83896	MAINTENANCE SUP	8	2019	108575	5,519.10
PARRLINE ELECTRICAL WHOLESale	83897	MAINTENANCE SUP	8	2019	108575	875.57
PARRLINE ELECTRICAL WHOLESale	83895	MAINTENANCE SUP	8	2019	108575	4,333.89
ZT ELECTRICAL	INV-0143	SERVICE TRUCK	8	2019	108620	6,328.00
EMCO CORPORATION	37502934-00	320 LIH	8	2019	108754	3,388.72
EMCO CORPORATION	37503455-00	320 LIH	8	2019	108754	204.94
EMCO CORPORATION	37502635-00	320 LIH	8	2019	108754	249.96
EMCO CORPORATION	37503487-00	320 LIH	8	2019	108754	73.54
EMCO CORPORATION	3750325-00	320 LIH	8	2019	108754	91.44
EMCO CORPORATION	375032429-00	320LIH	8	2019	108754	445.01
EMCO CORPORATION	37503856-00	320 LIH	8	2019	108754	312.96
EMCO CORPORATION	37503455-01	320 LIH	8	2019	108754	56.95
EMCO CORPORATION	37504167-00	320 LIH	8	2019	108754	29.52
VILLA CONSTRUCTION	7010	BACKFILL	8	2019	108731	7,490.45
MYLEN	16383	MILLWORK 50 PERCENT DOWN PAYMENT	8	2019	108711	11,504.43
RENE ROY GROUP INC.	1948	320 RICHMOND ST	8	2019	108719	39,637.17
ENCORE MECHANICAL AND BUILDING SERVICES INC	128033	LA	8	2019	108818	6,667.00
ZT ELECTRICAL	INV-0145	WORK AND LABOUR	8	2019	108875	13,363.02
JONES GROUP	2138	PROJECT CHANGE ORDERS	8	2019	108802	30,866.42
EMCO CORPORATION	9126246-00	NURSE PRACTICER CREDIT	8	2019	108888	136.10

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
EMCO CORPORATION	37504023-00	NURSE PRACTITIONER CLINIC	8	2019	108888	65.92
EMCO CORPORATION	37504304-00	NURSE PRACTITIONER CLINIC	8	2019	108888	36.00
EMCO CORPORATION	37504418-00	NURSE PRACTITIONER CLINIC	8	2019	108888	62.53
EMCO CORPORATION	37503995-00	NURSE PRACTITIONER CLINIC	8	2019	108888	75.57
EMCO CORPORATION	37504219-00	NURSE PRACTITIONER CLINIC	8	2019	108888	66.25
EMCO CORPORATION	37503765-00	NURSE PRACTITIONER CLINIC	8	2019	108888	83.33
WIGLE HOME HARDWARE BUILDING CENTRE	133380	NURSE PR	8	2019	108908	16.93
PARRLINE ELECTRICAL WHOLESale	84792	ELECTRICAL SUPPL	9	2019	109025	1,049.45
PARRLINE ELECTRICAL WHOLESale	84451	ELECTRICAL SUPPL	9	2019	109025	686.57
PARRLINE ELECTRICAL WHOLESale	84203	ELECTRICAL SUPPL	9	2019	109043	707.36
PARRLINE ELECTRICAL WHOLESale	84057	ELECTRICAL SUPPL	9	2019	109043	2,329.28
PARRLINE ELECTRICAL WHOLESale	84230	ELECTRICAL SUPPL	9	2019	109044	298.05
PARRLINE ELECTRICAL WHOLESale	82734	ELECTRICAL SUPPL	9	2019	109044	314.05
PARRLINE ELECTRICAL WHOLESale	83124	ELECTRICAL SUPPL	9	2019	109044	41.87
EMCO CORPORATION	37504627-00	320 LIH	9	2019	109105	19.37
EMCO CORPORATION	37503525-00	PLUMBING MAT	9	2019	109105	91.44
CANADIAN TIRE STORE #281	Jul-19	JULY 2019 PURCHASES	9	2019	109050	259.89
WIGLE HOME HARDWARE BUILDING CENTRE	134380	SUPPLIES	9	2019	109088	11.84
RENE ROY GROUP INC.	1959	NURSE PRACTITIONER CENTER	9	2019	109182	23,863.19
EMCO CORPORATION	37503429-00	NURSE PRACTITIONER FOR C	9	2019	109209	445.01
EMCO CORPORATION	37503755-00	320 RICHMOND	9	2019	109209	83.33
EMCO CORPORATION	375034687-00	320 RICHMOND	9	2019	109209	73.54
WINDSOR FACTORY SUPPLY LTD	5119412	PLUMBING MATERIAL	10	2019	109372	4,385.08
PARRLINE ELECTRICAL WHOLESale	85964	ELECTRICAL SUPPL	11	2019	109752	6,021.06
EMCO CORPORATION	37507027	320 RICHMOND	12	2019	109924	19.89
MYLEN	16383 BALANCE OWING	320 RICHMOND	12	2019	110174	14,495.57
MYLEN	16578	320 RICHMOND	12	2019	110174	14,890.00
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	320 RICHMOND	12	2019	110179	13,906.54
ACTION SIGNS & DESIGNS INC.	11227	SIGNAGE	2	2019	107135	560.48
VERHAEGEN STUBBERFIELD HARTLEY	1278	PROFESSIONA	2	2019	107288	760.78
EMCO CORPORATION	37502633-00	PLUMBING MATERIALS	7	2019	108428	153.17
EMCO CORPORATION	37502643-00	PLUMBING MATERIALS	7	2019	108428	21.96
WIGLE HOME HARDWARE BUILDING CENTRE	132652	SUPPLIES	7	2019	108537	24.85
WIGLE HOME HARDWARE BUILDING CENTRE	133336	ST BERNA	8	2019	108617	38.26
PARRLINE ELECTRICAL WHOLESale	90214	ELECTRICAL SUPPL	12	2019	109897	1,703.05
PARRLINE ELECTRICAL WHOLESale	85212	ELECTRICAL SUPPL	12	2019	109932	17.36
PARRLINE ELECTRICAL WHOLESale	85219	ELECTRICAL SUPPL	12	2019	109932	625.67
PARRLINE ELECTRICAL WHOLESale	86519	SUPPLIES	12	2019	110142	85.13
TREMBLAR BUILDING SUPPLIES LTD.	60851	FRAME FOR ACS ST	7	2019	108479	142.95
EMCO CORPORATION	37521798	320 RICHMOND	2	2020	110588	427.15
EMCO CORPORATION	37522024	320 RICHMOND	2	2020	110588	48.68
EMCO CORPORATION	37522811-00	320 RICHMOND	3	2020	110796	29.76
EMCO CORPORATION	37600231-00	320 RICHMOND	3	2020	110796	33.34
EMCO CORPORATION	37521264-00	320 RICHMOND	3	2020	110796	155.94
EMCO CORPORATION	37522716-00	320 RICHMOND	3	2020	110796	42.65
EMCO CORPORATION	127933-00	320 RICHMOND	3	2020	110796	3.42
PARRLINE ELECTRICAL WHOLESale	87369	ST BERNARDS	3	2020	110816	2,489.04
PARRLINE ELECTRICAL WHOLESale	87371	ST BERNARDS	3	2020	110816	783.18
POWER DISTRIBUTION SUPPLY	2002	ST. BERNARDS	3	2020	110818	485.83
POWER DISTRIBUTION SUPPLY	2003	ST. BERNARDS	3	2020	110818	43.43
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
PARRLINE ELECTRICAL WHOLESale	87740	ST BERNARDS	3	2020	110856	1,406.96
PARRLINE ELECTRICAL WHOLESale	87886	ST BERNARDS	3	2020	110856	5,557.86
PARRLINE ELECTRICAL WHOLESale	87857	ST BERNARD'S	3	2020	110891	919.82
PARRLINE ELECTRICAL WHOLESale	87925	ST BERNARD'S	3	2020	110891	101.02
PARRLINE ELECTRICAL WHOLESale	87942	ST BERNARD'S	3	2020	110891	2,812.64
PARRLINE ELECTRICAL WHOLESale	87961	ST BERNARD'S	3	2020	110891	68.79
PARRLINE ELECTRICAL WHOLESale	88009	ST BERNARD'S	3	2020	110891	863.61
PARRLINE ELECTRICAL WHOLESale	88010	ST BERNARD'S	3	2020	110891	158.03
PARRLINE ELECTRICAL WHOLESale	88032	ST BERNARD'S	3	2020	110891	1,051.19
PARRLINE ELECTRICAL WHOLESale	88107	ST BERNARD'S	3	2020	110891	2,124.57
PARRLINE ELECTRICAL WHOLESale	88361	ST BERNARD'S	3	2020	110891	1,445.90
PARRLINE ELECTRICAL WHOLESale	87839	ST BERNARD'S	3	2020	110934	659.56
PARRLINE ELECTRICAL WHOLESale	88222	ST BERNARD'S	3	2020	110934	1,202.60
WIGLE HOME HARDWARE BUILDING CENTRE	138785	MAINT MA	3	2020	110946	4.17
WIGLE HOME HARDWARE BUILDING CENTRE	139048	MAINT MA	3	2020	110946	5.73
VILLA CONSTRUCTION	7168	LABOUR & EQUIPMENT	4	2020	111055	4,898.55
WIGLE HOME HARDWARE BUILDING CENTRE	138797	BUILDING	4	2020	111057	34.26
WIGLE HOME HARDWARE BUILDING CENTRE	138808	SUPPLIES	4	2020	111057	40.65
EMCO CORPORATION	37601431-00	ST BERNARD'S	4	2020	111067	1,608.97
EMCO CORPORATION	37601432-00	ST BERNARD'S	4	2020	111067	666.70
EMCO CORPORATION	37602068-00	ST BERNARD'S	4	2020	111067	230.94
EMCO CORPORATION	37602358-00	ST BERNARD'S	4	2020	111067	58.52

Schedule 6

Sampled Listing

Community Hub Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
EMCO CORPORATION	37603615-00	ST BERNARD'S	4	2020	111067	35.96
EMCO CORPORATION	37603761-00	ST BERNARD'S	4	2020	111067	461.04
EMCO CORPORATION	37603832-00	ST BERNARD'S	4	2020	111067	120.42
LUCIER GLOVE & SAFETY PRODUCTS	40582	ST BERNARD'S	4	2020	111076	1,434.76
EMCO CORPORATION	37603465-00	ST BERNARD'S	4	2020	111067	74.30
WINDSOR FACTORY SUPPLY LTD	5239728	MAINT MATERIAL	4	2020	111092	63.86
PARRLINE ELECTRICAL WHOLESale	88386	ST BERNARD'S	4	2020	111112	111.50
PARRLINE ELECTRICAL WHOLESale	88402	ST BERNARD'S	4	2020	111112	382.17
PARRLINE ELECTRICAL WHOLESale	88499	ST BERNARD'S	4	2020	111112	639.20
PARRLINE ELECTRICAL WHOLESale	88516	ST BERNARD'S	4	2020	111112	447.05
WINDSOR FACTORY SUPPLY LTD	5240305	ST BERNARD'S	4	2020	111125	51.88
WINDSOR FACTORY SUPPLY LTD	5240943	ST BERNARD'S	4	2020	111125	107.35
PARRLINE ELECTRICAL WHOLESale	88483	SUPPLIES	5	2020	111179	87.85
PARRLINE ELECTRICAL WHOLESale	88527	SUPPLIES	5	2020	111179	823.36
PARRLINE ELECTRICAL WHOLESale	88553	ST BERNARD'S	5	2020	111179	283.45
PARRLINE ELECTRICAL WHOLESale	88946	ST BERNARD'S	6	2020	111367	406.78
PARRLINE ELECTRICAL WHOLESale	89180	ST BERNARD'S	6	2020	111367	1,405.80
WINDSOR FACTORY SUPPLY LTD	5255472	SINK	6	2020	111388	105.19
WINDSOR FACTORY SUPPLY LTD	5258162	BAR FAUCET	6	2020	111388	105.58
WINDSOR FACTORY SUPPLY LTD	5258804	MATERIAL	6	2020	111388	16.36
EMCO CORPORATION	37606712	ACS	6	2020	111425	119.97
EMCO CORPORATION	37607489	320 RICHMOND	6	2020	111425	381.15
DMG ARCHITECTURAL GLASS AND METAL LTD	9824	MAINTENA	6	2020	111552	1,915.35
EMCO CORPORATION	37609980	SUPPLIES	7	2020	111589	70.00
EMCO CORPORATION	37609998	SUPPLIES	7	2020	111589	56.15
EMCO CORPORATION	37610880	MAINTENANCE	7	2020	111695	180.03
PARRLINE ELECTRICAL WHOLESale	89292	ELECTRICAL SUPPL	7	2020	111711	292.41
PARRLINE ELECTRICAL WHOLESale	89308	ELECTRICAL SUPPL	7	2020	111711	178.13
PARRLINE ELECTRICAL WHOLESale	89932	ACS	8	2020	111770	256.28
EMCO CORPORATION	37612540-00	850	8	2020	111790	125.29
PARRLINE ELECTRICAL WHOLESale	90897	850	8	2020	111812	73.02
EMCO CORPORATION	37613944-00	MAINTENANCE MATERIALS	8	2020	111953	107.54
EMPIRE ROOFING CORPORATION	S20-289	ROOF WORK	8	2020	111954	8,475.00
WIGLE HOME HARDWARE BUILDING CENTRE	144062	927	8	2020	112055	24.71
WIGLE HOME HARDWARE BUILDING CENTRE	144214	927	8	2020	112055	22.93
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	96.05
EMCO CORPORATION	37614774-00	MISC SUPPLIES	9	2020	112111	404.37
PARRLINE ELECTRICAL WHOLESale	91105	SUPPLIES	9	2020	112205	976.27
WINDSOR FACTORY SUPPLY LTD	5323882	ADHESIVE	9	2020	112224	182.25
CENTENNIAL LOCK & SAFE LIMITED	26042	STD SECURITY CUT	9	2020	112246	178.54
EMCO CORPORATION	37615154-00	SUPPLIES	9	2020	112252	109.81
EMCO CORPORATION	37615325-00	SUPPLIES	9	2020	112252	78.87
WIGLE HOME HARDWARE BUILDING CENTRE	144484	SUPPLIES	9	2020	112305	16.48
WIGLE HOME HARDWARE BUILDING CENTRE	144555	SUPPLIES	9	2020	112305	8.55
PARRLINE ELECTRICAL WHOLESale	91311	SUPPLIES	9	2020	112320	202.01
PARRLINE ELECTRICAL WHOLESale	91507	SUPPLIES	9	2020	112320	121.18
PARRLINE ELECTRICAL WHOLESale	91761	SUPPLIES	9	2020	112320	672.35
PARRLINE ELECTRICAL WHOLESale	91871	SUPPLIES	9	2020	112320	130.58
GRYPHON GLASS	14647	SUPPLY & INSTALL NEW RECEPTION G	10	2020	112350	1,679.18
EMCO CORPORATION	37618513-00	WRENCH	10	2020	112346	53.23
PARRLINE ELECTRICAL WHOLESale	91352	SUPPLIES	10	2020	112362	559.12
WIGLE HOME HARDWARE BUILDING CENTRE	145314	CEMENT T	10	2020	112379	25.40
PARRLINE ELECTRICAL WHOLESale	87150	SUPPLIES	10	2020	112498	201.52
PARRLINE ELECTRICAL WHOLESale	88045	SUPPLIES	10	2020	112498	1,777.15
PARRLINE ELECTRICAL WHOLESale	88268	SUPPLIES	10	2020	112498	1,127.80
PARRLINE ELECTRICAL WHOLESale	88439	SUPPLIES	10	2020	112498	398.33
EMCO CORPORATION	37619894-00	FACILITIES STOCK	10	2020	112448	333.97
WIGLE HOME HARDWARE BUILDING CENTRE	145417	SUPPLIES	10	2020	112472	11.05
EMCO CORPORATION	37620119-00	SUPPLIES	10	2020	112525	111.64
WIGLE HOME HARDWARE BUILDING CENTRE	145462	SUPPLIES	10	2020	112556	36.44
TREMBLAR BUILDING SUPPLIES LTD.	64435	SUPPLIES	10	2020	112596	1,086.50
TREMBLAR BUILDING SUPPLIES LTD.	64436	SUPPLIES	10	2020	112596	525.45
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	82.44
CANADIAN TIRE STORE #281	Oct-20	OCT 2020 SUPPLIE	10	2020	112582	55.36
Allocations per Annette Zahaluk			11	2020	103643453	142.73
GRYPHON GLASS	15049	2 PCS LAMINATED SAFETY GLASS SUP	12	2020	112871	511.13
AC METAL FABRICATING LIMITED	15006	MAINTENANCE	1	2020	110198	8,333.75
WINDSOR FACTORY SUPPLY LTD	5170268	320 RICHMOND	1	2020	110256	289.42
WINDSOR FACTORY SUPPLY LTD	5173197	320 RICHMOND	1	2020	110256	572.98
HOLLAND CLEANING SOLUTIONS LTD	504197	SUPPLIES	1	2020	110303	733.64
PARRLINE ELECTRICAL WHOLESale	86765 (2020)	ELECTRICAL	1	2020	110314	21.93
COLBRO EQUIPMENT RENTAL	124321-0	HEATER RENTAL	1	2020	110332	813.60
COLBRO EQUIPMENT RENTAL	124558-0	H EATER RENTAL	1	2020	110332	813.60

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
HOLLAND CLEANING SOLUTIONS LTD	503547	JANITORIAL SUPP	1	2020	110341	410.05
LUCIER GLOVE & SAFETY PRODUCTS	39219	FIRE EXTINGUISHE	1	2020	110346	621.39
RENE ROY GROUP INC.	2037	PROGRESS PAYMENT	1	2020	110354	52,283.97
RITA'S CLEANING LTD	JANUARY 132020	CONSTRUCTION CLEAN	1	2020	110355	844.11
RITA'S CLEANING LTD	JANUARY 232020	CONSTRUCTION CLEAN	1	2020	110355	284.76
TREMBLAR BUILDING SUPPLIES LTD.	62206	MAINTENANCE	1	2020	110362	26,803.60
WINDSOR FACTORY SUPPLY LTD	5179364	MAINTENANCE MATE	1	2020	110367	86.39
COLBRO EQUIPMENT RENTAL	124568-0	HEATER PATRON	1	2020	110381	813.60
COLBRO EQUIPMENT RENTAL	124685-0	HEATER PATRON	1	2020	110381	1,525.50
ELECTRICAL SAFETY AUTHORITY	98050039	320 RICHMOND	1	2020	110387	88.14
EMCO CORPORATION	37520063	MAINTENANCE MATERIALS	1	2020	110388	196.55
HOLLAND CLEANING SOLUTIONS LTD	504258	JANITORIAL	1	2020	110395	395.50
PARRLINE ELECTRICAL WHOLESAL	86763	ELECTRICAL SUPPL	1	2020	110401	498.61
PARRLINE ELECTRICAL WHOLESAL	86765	ELECTRICAL SU PP	1	2020	110401	21.93
PARRLINE ELECTRICAL WHOLESAL	86962	ELECTRICAL SUPPL	1	2020	110401	270.06
PARRLINE ELECTRICAL WHOLESAL	87201	ELECTRICAL SUPPL	1	2020	110401	136.50
R.C. WHITE LTD	255955	MAINTENANCE	1	2020	110404	2,612.06
WIGLE HOME HARDWARE BUILDING CENTRE	137830	MAINTENA	1	2020	110443	17.58
WIGLE HOME HARDWARE BUILDING CENTRE	137854	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137865	MAINTENA	1	2020	110443	35.19
WIGLE HOME HARDWARE BUILDING CENTRE	137853	MAINTENA	1	2020	110443	29.37
WIGLE HOME HARDWARE BUILDING CENTRE	137614	MATERIAL	1	2020	110443	7.21
WIGLE HOME HARDWARE BUILDING CENTRE	137857	MATERIAL	1	2020	110443	12.42
CENTENNIAL LOCK & SAFE LIMITED	25833	MAINTENANCE	1	2020	110434	919.82
L&R MOBILE WASH	1464	MAINTENANCE	1	2020	110441	3,083.21
WIGLE HOME HARDWARE BUILDING CENTRE	137925	MAINTENA	1	2020	110445	126.03
WIGLE HOME HARDWARE BUILDING CENTRE	137932	MAINTENA	1	2020	110445	11.27
WIGLE HOME HARDWARE BUILDING CENTRE	137973	MAINTENA	1	2020	110445	20.75
WIGLE HOME HARDWARE BUILDING CENTRE	137993	MAINTENA	1	2020	110445	6.76
AC METAL FABRICATING LIMITED	15007	IT SECURITY CAGE EN	2	2020	110449	7,345.00
ACCESS DOORS N MORE	41206	320 RICHMOND	2	2020	110447	3,322.20
BRAVO CEMENT CONTRACTING (WINDSOR)LTD	IN054595	CURB	2	2020	110462	339.00
WIGLE HOME HARDWARE BUILDING CENTRE	138299	320 RICHM	2	2020	110505	8.11
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	PROGRES	2	2020	110519	15,820.00
ELECTRICAL SAFETY AUTHORITY	98076465	CONTINUOUS SAFE	2	2020	110521	397.42
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	2	2020		46.53
CANADIAN TIRE STORE #281	Jan-20	JANUARY 2020 PUR	2	2020	110514	156.52
EMCO CORPORATION	37521813	320 RICHMOND	2	2020	110566	161.80
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	51.62
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2020	02310-0001	693.80
EMCO CORPORATION	37521960	320 RICHMOND	2	2020	110588	52.85
WIGLE HOME HARDWARE BUILDING CENTRE	137020	320 RICHM	2	2020	110613	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	137189	320 RICHM	2	2020	110613	25.17
WINDSOR FACTORY SUPPLY LTD	5205115	320 RICHMOND	2	2020	110615	138.76
EMCO CORPORATION	37600233-00	MATERIALS FOR 320 RICHM	3	2020	110796	224.87
L&R MOBILE WASH	1557	ST. BERNARDS	3	2020	110812	624.89
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.63
TROY LIFE & FIRE SAFETY LTD.	1000213602	320 RICHMOND	3	2020	110831	1,474.65
BASILE INTERIORS LTD	17109	ST BERNARD'S	4	2020	110953	23,694.97
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	RE	4	2020	110963	22,546.33
RENE ROY GROUP INC.	2075	320 RICHMOND	4	2020	110983	20,928.99
WINDSOR FACTORY SUPPLY LTD	5199403-1	320 RICHMOND	4	2020	110994	46.53
WINDSOR FACTORY SUPPLY LTD	5199403	CANCELLED INVOICE	4	2020		404.44
VILLA CONSTRUCTION	7167	GARBAGE TO LANDFILL	4	2020	111055	2,462.27
TREMBLAR BUILDING SUPPLIES LTD.	63073	ST BERNARD'S	4	2020	111088	288.15
EMCO CORPORATION	37604128-00	ST BERNARD'S	4	2020	111099	31.64
WINDSOR FACTORY SUPPLY LTD	5240668	ST BERNARD'S	4	2020	111125	97.77
MOVE GRO005 PROJECT ELECTRICIAN WAGE & BENEFITS TO PROPER			4	2020		10,831.27
WINDSOR FACTORY SUPPLY LTD	5243007	ST BERNARD'S	5	2020	111162	160.58
WIGLE HOME HARDWARE BUILDING CENTRE	140518	SUPPLIES	5	2020	111186	5.98
CENTENNIAL LOCK & SAFE LIMITED	25916	ST. BERNARD'S	5	2020	111191	923.30
EMCO CORPORATION	37603832-01	SUPPLIES	5	2020	111195	225.99
EMCO CORPORATION	37605271-00	ST BERNARD'S	5	2020	111195	46.08
EMCO CORPORATION	37605686-00	SUMP PUMP	5	2020	111195	220.35
WINDSOR FACTORY SUPPLY LTD	5246013	TAPE	5	2020	111218	161.03
WINDSOR FACTORY SUPPLY LTD	5247978	SUPPLIES	5	2020	111218	244.37
EMCO CORPORATION	37606035-00	ST. BERNARD'S	5	2020	111233	18.18
EMPIRE ROOFING CORPORATION	S20-171	ROOF REPAIRS	5	2020	111234	1,210.64
PARRLINE ELECTRICAL WHOLESAL	89218	MATERIAL	5	2020	111253	402.48
POWER DISTRIBUTION SUPPLY	2005	ST. BERNARD'S	5	2020	111254	66.53
WINDSOR FACTORY SUPPLY LTD	5253734	EQUIPMENT	5	2020	111277	224.19
DMG ARCHITECTURAL GLASS AND METAL LTD	9731	PROGRES	5	2020	111297	9,887.50
WIGLE HOME HARDWARE BUILDING CENTRE	140707	ST BERNA	6	2020	111385	22.75



The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
CENTENNIAL LOCK & SAFE LIMITED	25937	ST BERNARD'S	6	2020	111334	141.25
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006172	ST BERN	6	2020	111389	650.72
GRYPHON GLASS	14079	MIRRORS	6	2020	111351	987.62
GRYPHON GLASS	14080	HANDICAP MIRRORS	6	2020	111351	1,118.70
RENE ROY GROUP INC.	2100	ST BERNARD'S	6	2020	111375	28,608.21
TREMBLAR BUILDING SUPPLIES LTD.	63333	MATERIAL & INSTAL	6	2020	111384	29,111.06
WIGLE HOME HARDWARE BUILDING CENTRE	138579	MATERIAL	6	2020	111385	8.46
WIGLE HOME HARDWARE BUILDING CENTRE	141394	SPRAY PAI	6	2020	111385	18.06
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	1006452	ST BERN	6	2020	111410	328.95
COLBRO EQUIPMENT RENTAL	127908	MAINTENANCE	6	2020	111422	440.70
EMCO CORPORATION	37608318	320 RICHMOND	6	2020	111425	189.40
FASTSIGNS	32705	320 RICHMOND	6	2020	111430	133.29
POWER DISTRIBUTION SUPPLY	2006	SUPPLIES	6	2020	111443	13.45
RENE ROY GROUP INC.	2118	MAINTENANCE	6	2020	111447	7,627.50
WIGLE HOME HARDWARE BUILDING CENTRE	141899	MAINTENA	6	2020	111454	31.61
WIGLE HOME HARDWARE BUILDING CENTRE	141979	MAINTENA	6	2020	111454	68.01
WIGLE HOME HARDWARE BUILDING CENTRE	141998	MAINTENA	6	2020	111454	95.93
WIGLE HOME HARDWARE BUILDING CENTRE	142116	MAINTENA	6	2020	111454	54.16
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	302.11
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	91.48
EMCO CORPORATION	37608544	SUPPLIES	6	2020	111553	383.82
EMCO CORPORATION	-37608564	SUPPLIES	6	2020	111553	247.54
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	112.93
EMCO CORPORATION	37609216	SUPPLIES	7	2020	111589	205.84
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	HV	7	2020	111590	56,500.00
WINDSOR FACTORY SUPPLY LTD	5287244	MAINTENANCE	7	2020	111719	101.05
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	99.49
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	53.68
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	11.79
EMCO CORPORATION	37612021-00	850	8	2020	111790	97.07
TROY LIFE & FIRE SAFETY LTD.	1000276007	850	8	2020	111820	4,990.81
WIGLE HOME HARDWARE BUILDING CENTRE	143700	COMPOUN	8	2020	111824	44.80
COLBRO EQUIPMENT RENTAL	130276-0	SKYJACK RENTAL	8	2020	111949	2,983.20
EMCO CORPORATION	37612259-00	MAINTENANCE MATERIALS	8	2020	111953	642.34
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001015044	32	8	2020	111970	265.55
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001010160	32	8	2020	111970	397.39
GFL (GREEN FOR LIFE) ENVIRONMENTAL INC.	GW0001006773	32	8	2020	111970	316.40
MCGEE'S PLUMBING SOLUTIONS	15	CLEAR DRAIN	8	2020	111961	224.87
PARRLINE ELECTRICAL WHOLESAL	91090	MATERIAL	8	2020	111964	620.34
TREMBLAR BUILDING SUPPLIES LTD.	63639	911	8	2020	112024	5,152.80
TROY LIFE & FIRE SAFETY LTD.	1000279677	911	8	2020	112025	59.33
WIGLE HOME HARDWARE BUILDING CENTRE	143059	911	8	2020	112028	22.55
WIGLE HOME HARDWARE BUILDING CENTRE	143160	911	8	2020	112028	38.71
WIGLE HOME HARDWARE BUILDING CENTRE	143170	911	8	2020	112028	8.99
WIGLE HOME HARDWARE BUILDING CENTRE	143207	911	8	2020	112028	46.48
WIGLE HOME HARDWARE BUILDING CENTRE	143639	911	8	2020	112028	32.71
PARRLINE ELECTRICAL WHOLESAL	91251	927	8	2020	112045	173.57
TREMBLAR BUILDING SUPPLIES LTD.	63996	927	8	2020	112053	892.70
TREMBLAR BUILDING SUPPLIES LTD.	63997	927	8	2020	112053	5,028.50
VILLA CONSTRUCTION	7305	927	8	2020	112054	3,908.55
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	184.04
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	7.98
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			8	2020	02545-0001	54.19
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			9	2020	02548-0001	710.77
RENE ROY GROUP INC.	2146	320 RICHMOND PHASE II	9	2020	112146	16,780.50
RITA'S CLEANING LTD	SEP 20 2020	CLEAN UP CONSTRUCTION P	9	2020	112147	1,644.15
VILLA CONSTRUCTION	7311	PHASE 3 WORK 320 RICHMOND	9	2020	112170	29,457.72
WIGLE HOME HARDWARE BUILDING CENTRE	144323	BATTERIE	9	2020	112172	4.51
WIGLE HOME HARDWARE BUILDING CENTRE	144384	HANGER P	9	2020	112172	13.51
WIGLE HOME HARDWARE BUILDING CENTRE	144502	BOX SWIT	9	2020	112172	9.47
EMCO CORPORATION	37614853-00	320 RICHMOND	9	2020	112187	70.09
EMCO CORPORATION	37614878-00	320 RICHMOND	9	2020	112187	624.17
EMCO CORPORATION	37614878-01	320 RICHMOND	9	2020	112187	33.70
TROY LIFE & FIRE SAFETY LTD.	10002927963	MODULE ISOLATO	9	2020	112217	300.92
WINDSOR FACTORY SUPPLY LTD	5323881	ADHESIVE	9	2020	112224	833.12
POWER DISTRIBUTION SUPPLY	2008	CABINET SD	9	2020	112263	85.43
SITEONE LANDSCAPE SUPPLY LLC	103466782-001	DRIPLINE	9	2020	112265	70.35
SITEONE LANDSCAPE SUPPLY LLC	103534666-001	DRIPLINE	9	2020	112265	140.70
WINDSOR FACTORY SUPPLY LTD	5326138	CLEAR ADHESIVE	9	2020	112270	104.14
WINDSOR FACTORY SUPPLY LTD	5327077	ADHESIVE	9	2020	112270	130.18
CANADIAN TIRE STORE #281	Aug-20	AUG 2020 PURCHASES	9	2020	112276	9.03
TREMBLAR BUILDING SUPPLIES LTD.	63800	PROGRESS BILL #1	9	2020	112299	10,119.15
TROY LIFE & FIRE SAFETY LTD.	1000293712	WORK ORDER 2448	9	2020	112300	6,189.01

Schedule 6							
Sampled Listing							
Community Hub Project							
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net	
WILLIAMS FOOD EQUIPMENT	IN00767935	SINK/PRE-RINSE WALL	9	2020	112306	2,363.96	
AFFLECK SHEET METAL INC.	17493	RELOCATE KITCHEN EXHAU	9	2020	112310	4,226.20	
PARRLINE ELECTRICAL WHOLESAL	91313	SUPPLIES	9	2020	112320	1,127.80	
PARRLINE ELECTRICAL WHOLESAL	91992	SUPPLIES	9	2020	112320	698.83	
COLAUTTI FLOORS	82265	SENIORS COMPLEX LEDGERSTON	10	2020	112344	1,817.04	
EMCO CORPORATION	37618448-00	SUPPLIES	10	2020	112346	13.89	
GRYPHON GLASS	14202	SUPPLY & INSTALL 4 MIRRORS	10	2020	112350	911.91	
PARRLINE ELECTRICAL WHOLESAL	89903	SUPPLIES	10	2020	112498	2,737.78	
PARRLINE ELECTRICAL WHOLESAL	89904	SUPPLIES	10	2020	112498	2,870.29	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	7.65	
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2020	02612-0001	11.58	
PARRLINE ELECTRICAL WHOLESAL	92193	LIGHTS	10	2020	112593	30.78	
PARRLINE ELECTRICAL WHOLESAL	92381	ELECTRICAL SUPPL	10	2020	112593	277.23	
PARRLINE ELECTRICAL WHOLESAL	92774	ELECTRICAL SUPPL	10	2020	112593	5,913.76	
TROY LIFE & FIRE SAFETY LTD.	1000315238	REAPIR EXISTING E	10	2020	112597	166.11	
EMCO CORPORATION	37620225-00	MAIT ST BERNARDS	10	2020	112586	552.57	
AFFLECK SHEET METAL INC.	17500	ASSEMBLE KITCHEN EXHAU	11	2020	112623	813.60	
EMCO CORPORATION	37620473-00	TOOL COMBO	11	2020	112634	552.57	
EMCO CORPORATION	37620827-00	SINK	11	2020	112634	99.21	
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	21,131.00	
EMPIRE ROOFING CORPORATION	S20-387	PO 2020-185 ROOF R	11	2020	112635	4,520.00	
WIGLE HOME HARDWARE BUILDING CENTRE	145954	CEMENT	11	2020	112664	9.03	
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	FI	11	2020	112636	66,557.00	
EMCO CORPORATION	37620828-00	SUPPLIES	11	2020	112725	232.78	
EMCO CORPORATION	37620829-00	SINK	11	2020	112725	141.25	
EMCO CORPORATION	37620870-00	SUPPLIES	11	2020	112725	48.67	
EMCO CORPORATION	37622856-00	SUPPLIES	11	2020	112725	179.39	
PARRLINE ELECTRICAL WHOLESAL	93035	GLUE	11	2020	112740	11.13	
PARRLINE ELECTRICAL WHOLESAL	93101	SUPPLIES	11	2020	112740	51.08	
PARRLINE ELECTRICAL WHOLESAL	93372	SUPPLIES	11	2020	112740	218.99	
TREMLAR BUILDING SUPPLIES LTD.	64623	ST BERNARARD FIT	11	2020	112749	1,469.00	
POWER DISTRIBUTION SUPPLY	2015	TOOL RENTAL	11	2020	112787	56.50	
WIGLE HOME HARDWARE BUILDING CENTRE	146785	SUPPLIES	12	2020	112858	17.71	
EMCO CORPORATION	37624807-00	SUPPLIES	12	2020	112868	323.44	
EMCO CORPORATION	37624582-00	SUPPLIES	12	2020	112868	1,173.93	
EMCO CORPORATION	37624645-00	SUPPLIES	12	2020	112868	38.79	
HOLLAND CLEANING SOLUTIONS LTD	531510	SUPPLIES	12	2020	112874	570.65	
WIGLE HOME HARDWARE BUILDING CENTRE	146920	PAINT	12	2020	112892	447.39	
WIGLE HOME HARDWARE BUILDING CENTRE	147076	SUPPLIES	12	2020	112892	106.16	
WIGLE HOME HARDWARE BUILDING CENTRE	147087	SUPPLIES	12	2020	112892	134.40	
WIGLE HOME HARDWARE BUILDING CENTRE	147105	SUPPLIES	12	2020	112892	7.64	
CENTENNIAL LOCK & SAFE LIMITED	26090	SECURITY KEYS	12	2020	112945	283.57	
EMCO CORPORATION	37625161-00	SUPPLIES	12	2020	112951	168.16	
EMCO CORPORATION	37625162-00	BATTERY	12	2020	112951	134.47	
CANADIAN TIRE STORE #281	Nov-20		Nov-20	12	2020	112978	35.78
CANADIAN TIRE STORE #281	Nov-20		Nov-20	12	2020	112978	155.93
EMCO CORPORATION	128747-00	CREDIT	12	2020	112984	2.98	
EMCO CORPORATION	37624807-01	MAINTENANCE	12	2020	112984	21.06	
EMCO CORPORATION	37625540-00	MAINTENANCE	12	2020	112984	29.57	
GRYPHON GLASS	15111	LABOUR	12	2020	112989	488.16	
WIGLE HOME HARDWARE BUILDING CENTRE	147233	MAINTENA	12	2020	113003	9.03	
WIGLE HOME HARDWARE BUILDING CENTRE	147257	SUPPLIES	12	2020	113003	216.90	
WIGLE HOME HARDWARE BUILDING CENTRE	147291	SUPPLIES	12	2020	113003	23.06	
WIGLE HOME HARDWARE BUILDING CENTRE	147336	MAINTENA	12	2020	113003	167.15	
PARRLINE ELECTRICAL WHOLESAL	94130	ELECTRICAL	12	2020	113030	219.40	
PARRLINE ELECTRICAL WHOLESAL	94279	ELECTRICAL	12	2020	113030	89.60	
PARRLINE ELECTRICAL WHOLESAL	94152	ELECTRICAL	12	2020	113030	279.64	
EMCO CORPORATION	37625281-00	MAINTENANCE SUPPLIES	12	2020	113081	124.29	
COLAUTTI FLOORS	82939	TILE WORK	12	2020	113163	8,023.00	
VUE MILLWORK INC.	152	MAINTENANCE	12	2020	113184	7,572.13	
ENCORE MECHANICAL AND BUILDING SERVICES INC	136610	MA	12	2020	113311	7,684.00	
WILLIAMS FOOD EQUIPMENT	IN00767780	MAINTENANCE	12	2020	113332	672.35	
WILLIAMS FOOD EQUIPMENT	IN00770407	MAINTENANCE	12	2020	113332	379.12	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	298.08	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99	
CANADIAN TIRE STORE #281	Dec-20	DECEMBER PUR	12	2020	113308	112.99	
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	12	2020		10,790.10	
PARRLINE ELECTRICAL WHOLESAL	93794	ELECTRICAL MATER	12	2020	113588	28.46	
PARRLINE ELECTRICAL WHOLESAL	93813	ELECTRICAL MATER	12	2020	113588	224.49	
WIGLE HOME HARDWARE BUILDING CENTRE	144817	MAINTENA	12	2020	113589	11.29	
WIGLE HOME HARDWARE BUILDING CENTRE	144871	MAINTENA	12	2020	113589	30.50	
SFERA ARCHITECTURAL ASSOCIATES INC.	1413	PROF. SERVICE	3	2020	110824	3,476.64	
EMCO CORPORATION	37608662	320 RICHMOND	6	2020	111425	108.12	

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
FASTSIGNS	32744	320 RICHMOND	6	2020	111430	118.92
CANADIAN TIRE STORE #281	May-20	MAY 2020 PURCHASES	6	2020	111505	23.70
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	203.34
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			7	2020	02511-0001	363.85
EMCO CORPORATION	37611697-00	850	8	2020	111790	668.94
PARRLINE ELECTRICAL WHOLESale	90423	850	8	2020	111812	81.47
CANADIAN TIRE STORE #281	Jun-20	911	8	2020	111974	17.50
COLAUTTI FLOORS	81512	FINAL DRAW	8	2020	111978	78,625.40
WIGLE HOME HARDWARE BUILDING CENTRE	142455	SUPPLIES	6	2020	111570	42.76
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2020	02473-0001	823.77
To correct GL account			3	2021	113736	8,489.26
PARRLINE ELECTRICAL WHOLESale	94129	MAINTENANCE MAT	5	2021	114207	263.65
EMCO CORPORATION	37626204-00	PLUMBING MATERIALS	1	2021	113201	315.21
EMCO CORPORATION	37626313-00	PLUMBING SUPPLIES	1	2021	113201	128.59
EMCO CORPORATION	37626862-00	PLUMBING MATERIALS	1	2021	113201	665.65
LUCIER GLOVE & SAFETY PRODUCTS	44629	FIRE EXTINGUISHER	1	2021	113211	117.43
TREMBLAR BUILDING SUPPLIES LTD.	64965	NEW DOORS	1	2021	113224	129.95
WIGLE HOME HARDWARE BUILDING CENTRE	147646	MAINTENA	1	2021	113227	11.05
WINMECH LTD	315	HVAC MAINTENANCE AND REPAIRS	1	2021	113228	1,443.77
DELINER'S POWERWASH & PEST CONTROL	047842 (2021)	PEST C	1	2021	113240	170.50
EMCO CORPORATION	37626532-00	MAINTENANCE MATERIALS	1	2021	113242	376.15
EMCO CORPORATION	37626533-00	MAINTENANCE MATERIALS	1	2021	113242	136.22
LUCIER GLOVE & SAFETY PRODUCTS	44643	INSPECTION TAGS	1	2021	113246	22.60
EMCO CORPORATION	37627548-00	MAINTENANCE MATERIALS	1	2021	113262	640.18
EMCO CORPORATION	37627940-00	PLUMBING MATERIALS	1	2021	113262	74.86
WINDSOR FACTORY SUPPLY LTD	5393935	MAINTENANCE MATE	1	2021	113274	1,090.36
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			1	2021	02724-0001	1,082.54
EMCO CORPORATION	37618965-01	BUILDING MAINTENANCE MAT	1	2021	113391	2,220.45
EMCO CORPORATION	37628858-00	BUILDING MATERIAL MAINT	1	2021	113391	499.62
EMCO CORPORATION	37628860-00	BUILDING MATERIAL MAINT	1	2021	113391	44.38
EMCO CORPORATION	37628861-00	BUILDING MATERIAL MAINT	1	2021	113391	52.58
EMCO CORPORATION	37628892-00	BUILDING MATERIAL MAINT	1	2021	113391	105.95
EMCO CORPORATION	37628281-00	BUILDING MATERIAL MAINT	1	2021	113391	48.93
EMCO CORPORATION	37628959-00	BUILDING MATERIAL MAINT	1	2021	113391	138.61
GRYPHON GLASS	15285	NEW GLASS DOORS	1	2021	113392	354.26
PARRLINE ELECTRICAL WHOLESale	94854	ELECTRICAL SUPPL	1	2021	113394	76.05
EMCO CORPORATION	37629638-00	PLUMBING MATERIAL	2	2021	113421	55.12
EMCO CORPORATION	37627509-00	PLUMBING MATERIAL	2	2021	113457	140.69
EMCO CORPORATION	3.7630158-00	PLUMBING MATERIALS	2	2021	113457	215.71
PARRLINE ELECTRICAL WHOLESale	95268	ELECTRICAL MATER	2	2021	113464	59.21
PARRLINE ELECTRICAL WHOLESale	95024	MAINTENANCE MAT	2	2021	113464	1,523.96
WIGLE HOME HARDWARE BUILDING CENTRE	148454	PLUMBING	2	2021	113469	43.44
WIGLE HOME HARDWARE BUILDING CENTRE	148456	CREDIT	2	2021	113469	0.48
EMCO CORPORATION	37630587-00	PLUMBING MATERIALS	2	2021	113501	109.88
CENTENNIAL LOCK & SAFE LIMITED	26143	DOOR MAINTENANC	2	2021	113608	155.88
EMCO CORPORATION	37629940-00	PLUMBING MAINTENANCE M	2	2021	113610	96.04
EMCO CORPORATION	37631286-00	PLUMBING MAINTENANCE M	2	2021	113610	27.85
EMCO CORPORATION	37631627-00	PLUMBING MATERIALS	2	2021	113610	16.51
EMPIRE COMMUNICATIONS	33096	NEW COMMUNICATIONS LIN	2	2021	113622	9,447.34
PARRLINE ELECTRICAL WHOLESale	95520	ELECTRICAL MATER	2	2021	113624	400.81
RENE ROY GROUP INC.	2268	INSTALL NEW DOORS	2	2021	113625	4,158.40
RENE ROY GROUP INC.	2269	MAINTENANCE	2	2021	113625	21,662.10
EMPIRE COMMUNICATIONS	32068	CANCELLED INVOICE - NEW	2	2021		1,241.34
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	88.14
RENE ROY GROUP INC.	2267	RENOVATIONS TO 320 RICHMON	3	2021	113639	37,400.65
TROY LIFE & FIRE SAFETY LTD.	1000323682	FIRE ALARM SYSTE	3	2021	113643	1,229.95
WIGLE HOME HARDWARE BUILDING CENTRE	146776	MAINTENA	3	2021	113644	12.42
WINDSOR FACTORY SUPPLY LTD	5425741	MAINTENANCE MATE	3	2021	113705	83.45
EMCO CORPORATION	37632743-00	PLUMBING MATERIALS	3	2021	113660	80.57
EMCO CORPORATION	128911-00	PLUMBING MATERIALS	3	2021	113660	89.97
EMCO CORPORATION	37632180-00	PLUMBING MATERIALS	3	2021	113660	1,244.38
EMCO CORPORATION	37632180-01	PLUMBING MATERIALS	3	2021	113660	72.13
AC METAL FABRICATING LIMITED	15370	ROOF FRAMING FOR N	3	2021	113733	3,998.50
EMCO CORPORATION	37633109-00	ELECTRICAL MATERIAL	3	2021	113735	20.14
EMCO CORPORATION	37633119-00	ELECTRICAL MATERIALS	3	2021	113735	16.95
WIGLE HOME HARDWARE BUILDING CENTRE	149062	MAINTENA	3	2021	113740	70.16
EMCO CORPORATION	129544-00	PLUMBING MATERIALS CREDI	3	2021	113746	1.88
EMCO CORPORATION	37634144-00	PLUMBING MATERIALS	3	2021	113746	69.21
WIGLE HOME HARDWARE BUILDING CENTRE	149248	MAINTENA	3	2021	113755	32.17
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	HV	3	2021	113757	18,080.00
EMCO CORPORATION	37633051-00	PLUMBING MATERIALS	3	2021	113723	92.26
EMCO CORPORATION	37632917-00	PLUMBING MATERIALS	3	2021	113723	27.67
EMCO CORPORATION	37632180-02	PLUMBING MATERIALS	3	2021	113723	37.88

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
EMCO CORPORATION	37628861-01	ELECTRICAL MATERIALS	3	2021	113723	20.34
EMCO CORPORATION	37633153-00	PLUMBING MATERIALS	3	2021	113723	9.88
EMCO CORPORATION	37633396-00	ELECTRICAL MATERIALS	3	2021	113723	32.43
EMCO CORPORATION	129534-00	PLUMBING MATERIALS - CRED	3	2021	113779	53.29
EMCO CORPORATION	37630142-01	PLUMBING MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-02	MAINTENANCE MATERIALS	3	2021	113779	237.30
EMCO CORPORATION	37630142-03	MAINTENANCE MATERIALS	3	2021	113779	39.55
EMCO CORPORATION	37630142-04	MAINTENANCE MATERIALS	3	2021	113779	186.45
EMCO CORPORATION	37634033-00	MAINTENANCE MATERIALS	3	2021	113779	16.36
EMCO CORPORATION	37634282-00	MAINTENANCE MATERIALS	3	2021	113779	5.51
EMCO CORPORATION	37634427-00	MAINTENANCE MATERIALS	3	2021	113779	10.63
WIGLE HOME HARDWARE BUILDING CENTRE	149113	MAINTENA	3	2021	113788	6.43
EMCO CORPORATION	37633241-00	PLUMBING MATERIAL	3	2021	113839	5.71
CENTENNIAL LOCK & SAFE LIMITED	26161	MAINTENANCE LOCK	3	2021	113859	196.51
EMCO CORPORATION	37632013-00	PLUMBING MATERIALS	3	2021	113862	21.30
EMCO CORPORATION	37634865-00	PLUMBING MATERIALS	3	2021	113862	39.27
EMCO CORPORATION	37634988-00	PLUMBING MATERIALS	3	2021	113862	88.56
EMCO CORPORATION	37635209-00	PLUMBING MATERIALS	3	2021	113862	39.13
GILLETT ROOFING INC.	1847	NEW ROOF CURBS FOR THE T	3	2021	113864	6,238.17
EMCO CORPORATION	129506-00	CREDIT	3	2021	113862	3.68
EMCO CORPORATION	129524-00	CREDIT	3	2021	113862	6.27
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	FI	3	2021	113871	17,967.00
VILLA CONSTRUCTION	7480	MAINTENANCE REPAIRS	3	2021	113882	1,963.38
VILLA CONSTRUCTION	7482	MAINTENANCE REPAIRS	3	2021	113882	565.71
WIGLE HOME HARDWARE BUILDING CENTRE	149477	MAINTENA	3	2021	113884	10.37
WIGLE HOME HARDWARE BUILDING CENTRE	149495	MAINTENA	3	2021	113884	17.48
WIGLE HOME HARDWARE BUILDING CENTRE	149749	MAINTENA	3	2021	113884	74.95
BASILE INTERIORS LTD	17215	ICE BLASTING PAINTING	4	2021	113903	32,996.00
EMCO CORPORATION	37635095-00	PLIMBING MATERIALS	4	2021	113904	544.40
POWER DISTRIBUTION SUPPLY	2104	TOOL RENTAL	4	2021	113953	56.50
WIGLE HOME HARDWARE BUILDING CENTRE	150095	SCREWS	4	2021	113954	6.76
WIGLE HOME HARDWARE BUILDING CENTRE	150224	SAND PAP	4	2021	113954	21.78
EMCO CORPORATION	37637346-00	MAINTENANCE MATERIALS	4	2021	113962	20.27
BUILDINGFIXR INC.	21-0097	REMOVE VINYL FLOOR	4	2021	113971	1,898.40
BUILDINGFIXR INC.	21-0098	PREPPING FLOOR FOR NEW FLOORI	4	2021	113971	4,316.60
CENTENNIAL LOCK & SAFE LIMITED	26172	WORK DONE ON DO	4	2021	113973	268.82
DUBY'S HOME CENTRE LTD	9489	PAINT	4	2021	113977	445.16
DUBY'S HOME CENTRE LTD	9526	PAINT	4	2021	113977	17.97
DUBY'S HOME CENTRE LTD	9561	PAINTING	4	2021	113977	161.40
EMCO CORPORATION	37635987-00	PLUMBING MATERIALS	4	2021	113979	16.70
EMCO CORPORATION	37636150-00	MAINTENANCE MATERIALS	4	2021	113979	43.76
HOLLAND CLEANING SOLUTIONS LTD	541350	DOODLE SCRUBB	4	2021	113984	2,109.13
WIGLE HOME HARDWARE BUILDING CENTRE	149945	PAINT AND	4	2021	113998	468.68
WIGLE HOME HARDWARE BUILDING CENTRE	149948	PRIMERSP	4	2021	113998	161.52
WIGLE HOME HARDWARE BUILDING CENTRE	150054	MAINTENA	4	2021	113998	53.72
EMCO CORPORATION	37630830-00	PLUMBING MATERIALS	5	2021	114061	4,006.16
EMCO CORPORATION	37636438-00	PLUMBING MATERIALS	5	2021	114061	27.12
EMCO CORPORATION	37636518-00	PLUMBING MATERIALS	5	2021	114061	19.66
GREAT LAKES SUPPLY	353067	FIRE EXTINGUISHERINSECT C	5	2021	114065	128.68
GRYPHON GLASS	15696	MAINTENANCE MATERIAL FOR DOORS	5	2021	114066	1,371.19
GRYPHON GLASS	15697	HARDWARE INSTALLATION TO DOORS	5	2021	114066	875.75
GRYPHON GLASS	15698	INSTALL HARDWARE MAINTENANCE	5	2021	114066	406.80
COLAUTTI FLOORS	84093	CERAMIC TILE SUPPLY AND INSTA	5	2021	114084	2,767.37
COLAUTTI FLOORS	84098	INSTALL & INSTALL VINYL BASEBO	5	2021	114084	812.47
COLBRO EQUIPMENT RENTAL	136634-0	LIFT FOR BUILD OUT	5	2021	114085	440.70
GRYPHON GLASS	15718	SUPPLY & INSTALL GLASS FOR DOORS	5	2021	114089	1,891.62
TREMBLAR BUILDING SUPPLIES LTD.	65694	DOORS AND FRAME	5	2021	114096	4,836.40
VILLA CONSTRUCTION	7514	INSTALL NEW DOORS	5	2021	114097	2,447.86
VILLA CONSTRUCTION	7515	INSTALL NEW DOORS	5	2021	114097	1,380.01
VILLA CONSTRUCTION	7522	MAINTENANCE TO UNINSTALL DOORS	5	2021	114097	1,884.99
EMCO CORPORATION	129640-00	MAINTENANCE MATERIALS (C	5	2021	114133	64.43
EMCO CORPORATION	37638150-00	MAINTENANCE MATERIALS	5	2021	114133	101.70
GREAT LAKES SUPPLY	353290	GLASS FOR FIRE EXTINGUISH	5	2021	114136	13.36
GREAT LAKES SUPPLY	353560	PPE TO FACE MASKE & PLEXI	5	2021	114136	151.31
GREAT LAKES SUPPLY	353561	PPE FOR STAFF TO APPLY PO	5	2021	114136	167.22
GRYPHON GLASS	15725	MAINTENANCE MATERIALS AND LABO	5	2021	114137	289.28
RENE ROY GROUP INC.	2292	MAINTENANCE LABOUR AND MAT	5	2021	114139	3,390.00
RENE ROY GROUP INC.	2296	BUILDING MAINTENANCE TO BUIL	5	2021	114139	18,306.00
TREMBLAR BUILDING SUPPLIES LTD.	65601	MAINTENANCE HAR	5	2021	114140	1,204.58
WINMECH LTD	404	MAINTENANCE REPAIRS	5	2021	114142	3,265.70
CENTENNIAL LOCK & SAFE LIMITED	26188	MAINTENANCE MATE	5	2021	114193	110.74
COLAUTTI FLOORS	84175	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	967.28
COLAUTTI FLOORS	84176	MAINTENANCE SERVICE FOR BUIL	5	2021	114195	192.10

Schedule 6						
Sampled Listing						
Community Hub Project						
Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
EMCO CORPORATION	37639112-00	MAINTENANCE MATERIALS	5	2021	114199	346.15
GRYPHON GLASS	15761	MAINTENANCE SERVICE FOR BUILD O	5	2021	114201	657.66
DUBY'S HOME CENTRE LTD	9524 #2	MAINTENANCE MATERIALS	5	2021	114198	95.24
PARRLINE ELECTRICAL WHOLESALE	96475	MAINTENANCE MAT	5	2021	114207	35.89
PARRLINE ELECTRICAL WHOLESALE	96735	MAINTENANCE MAT	5	2021	114207	670.97
PARRLINE ELECTRICAL WHOLESALE	96861	MAINTENANCE MAT	5	2021	114207	198.22
PARRLINE ELECTRICAL WHOLESALE	97070	MAINTENANCE MAT	5	2021	114207	407.95
PARRLINE ELECTRICAL WHOLESALE	97105	MAINTENANCE MAT	5	2021	114207	45.43
PARRLINE ELECTRICAL WHOLESALE	97149	MAINTENANCE MAT	5	2021	114207	229.80
TREMBLAR BUILDING SUPPLIES LTD.	65696	DOOR	5	2021	114209	819.25
TREMBLAR BUILDING SUPPLIES LTD.	65597	MAINTENANCE MAT	5	2021	114209	146.90
TREMBLAR BUILDING SUPPLIES LTD.	65698	MAINTENANCE MAT	5	2021	114209	50.85
VUE MILLWORK INC.	201	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,407.63
VUE MILLWORK INC.	202	MAINTENANCE SERVICES FOR BUIL	5	2021	114210	2,579.61
VUE MILLWORK INC.	203	BUILD OUT MAINTENANCE	5	2021	114210	3,095.53
VUE MILLWORK INC.	204	BUILD OUT MAINTENANCE	5	2021	114210	2,235.66
WIGLE HOME HARDWARE BUILDING CENTRE	150733	MAINTENA	5	2021	114211	15.81
DUBY'S HOME CENTRE LTD	9895	MAINTENANCE MATERIALS	5	2021	114254	113.14
DUBY'S HOME CENTRE LTD	9910	MAINTENANCE MATERIALS	5	2021	114254	76.83
EMCO CORPORATION	37640191-00	PLUMBING MATERIALS	5	2021	114255	30.61
EMCO CORPORATION	37639926-00	PLUMBING MATERIALS	5	2021	114255	107.55
ANCHOR DOORS & SERVICE INC.	60429	MAINTENANCE SERVIC	5	2021	114277	406.80
VUE MILLWORK INC.	208	MAINTENANCE LABOUR AND MATER	5	2021	114292	2,275.41
WIGLE HOME HARDWARE BUILDING CENTRE	150948	PLUMBING	5	2021	114294	28.24
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	1,777.29
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	211.42
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			5	2021	02855-0001	121.18
CENTENNIAL LOCK & SAFE LIMITED	26198	REKEY KEY DOOR C	6	2021	114327	505.11
DUBY'S HOME CENTRE LTD	9704	PAINT AND MATERIAL	6	2021	114329	436.76
EMCO CORPORATION	37638531-00	PLUMBING MATERIALS	6	2021	114330	158.20
TREMBLAR BUILDING SUPPLIES LTD.	65813	MAINTENANCE BUIL	6	2021	114345	992.71
TREMBLAR BUILDING SUPPLIES LTD.	65814	MAINTENANCE BUIL	6	2021	114345	253.12
GILLETT ROOFING INC.	1968	MAINTENANCE TO BUILD OUT	6	2021	114373	979.71
GRYPHON GLASS	15802	INSTALL LAMINATED GLASS INTO DOO	6	2021	114375	637.89
RENE ROY GROUP INC.	2313	MAINTENANCE BUILD OUT	6	2021	114380	5,085.00
TREMBLAR BUILDING SUPPLIES LTD.	85891	MAINTENANCE MAT	6	2021	114383	267.81
WINDSOR FACTORY SUPPLY LTD	5464492	MAINTENANCE MATE	6	2021	114386	240.13
WINDSOR FACTORY SUPPLY LTD	5470984	MAINTENANCE MATE	6	2021	114386	36.68
EMCO CORPORATION	129798-00	PLUMBING MATERIALS CREDI	6	2021	114415	1.14
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	FI	6	2021	114424	11,978.00
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	FI	6	2021	114424	27,120.00
KINNAIRDS PAINTING AND DECORATING	MAY 262021	PAINTING	6	2021	114431	1,733.42
PARRLINE ELECTRICAL WHOLESALE	97867	ELECTRICAL MATER	6	2021	114435	225.77
PARRLINE ELECTRICAL WHOLESALE	97940	ELECTRICAL MATER	6	2021	114435	198.77
PARRLINE ELECTRICAL WHOLESALE	97941	ELECTRICAL MATER	6	2021	114435	76.56
PARRLINE ELECTRICAL WHOLESALE	98058	ELCTRICAL MATERI	6	2021	114435	86.73
TREMBLAR BUILDING SUPPLIES LTD.	65943	HARDWARE	6	2021	114442	209.05
WIGLE HOME HARDWARE BUILDING CENTRE	147014	MAINTENA	6	2021	114450	45.18
WIGLE HOME HARDWARE BUILDING CENTRE	147287	MAINTENA	6	2021	114450	15.81
WIGLE HOME HARDWARE BUILDING CENTRE	151501	MAINTENA	6	2021	114450	34.83
CENTENNIAL LOCK & SAFE LIMITED	26205	STANDARD SECURIT	6	2021	114479	477.99
COLAUTTI FLOORS	84429	SUPPLY ONLY LVT & INSTALL SHE	6	2021	114482	16,622.30
EMCO CORPORATION	37641781-00	PLUMBING MATERIALS	6	2021	114487	423.07
EMCO CORPORATION	37641852-00	PLUMBING MATERIAL	6	2021	114487	2,973.67
EMCO CORPORATION	37641852-01	PLUMBING MATERIALS	6	2021	114487	29.61
EMCO CORPORATION	37642664-00	MAINTENANCE MATERIALS	6	2021	114494	126.87
WEATHERTECH RESTORATION SERVICE INC	W21-182	MAINTEN	6	2021	114532	1,977.50
DAREM HARDWARE LTD	221-92749	MAINTENANCE MATERIALS	6	2021	114551	3,799.06
RENE ROY GROUP INC.	2321	HOLD BACKS FINAL INVOICE	6	2021	114632	7,921.30
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			6	2021	02897-0001	88.14
BASILE INTERIORS LTD	17250	HOLD BACK	7	2021	114686	1,695.00
COLAUTTI FLOORS	84427	MAINTENANCE INSTALL	7	2021	114845	153.68
COLAUTTI FLOORS	84428	FLOOR REDUCER	7	2021	114845	98.31
EMCO CORPORATION	37642147-00	MAINTENANCE MATERIALS	7	2021	114746	12.02
EMCO CORPORATION	37643013-00	MAINTENANCE MATERIALS	7	2021	114746	34.92
GRYPHON GLASS	15946	INSTALL DOOR AND FRAMES	7	2021	114763	2,693.92
VUE MILLWORK INC.	255	REPLACE COUNTER AT THE HUB	9	2021	115141	4,874.97
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			2	2021	02765-0001	135.60
GRYPHON GLASS	15883	MAINTENANCE DOOR PARTS & INSTAL	6	2021	114425	244.08
STANLEY BLACK & DECKER CANADA CORPORATION	906144645		10	2021	115626	13,911.67
STANLEY BLACK & DECKER CANADA CORPORATION	906123387		11	2021	115744	8,462.34
<b>Total</b>						<b>2,540,599.81</b>

Schedule 7

Sampled Listing

Duffy's Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
To move amount re: Duffy's			1	2017	Golder \$	3,390.00
MOUSSEAU DELUCA	Feb-17	DUFFY'S TAVERN	2	2017	55337	930,039.02
M.G.S. REAL ESTATE CONSULTING INC	Feb-17	DUFFY'S TAVE	2	2017	55465	1,585.00
GOLDER ASSOCIATES LTD	826574	ENVIRONMENTAL ASSESSM	2	2017	55450	14,998.63
To reallocate portion of purchase to the 2017 portion of the Property Tax R#207			2	2017	D9360	3,810.25
MOUSSEAU DELUCA	54600	LEGAL FEES	3	2017	55839	5,965.48
MOUSSEAU DELUCA	54991	LEGAL FEES	5	2017	100556	1,567.55
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	SURVEY - WATE	5	2017	100632	5,316.65
GOLDER ASSOCIATES LTD	846513	TENDER FOR DUFFY'S	5	2017	100608	19,210.00
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	120.00
RIVER TOWN TIMES	92461	ADVERTISING	5	2017	100743	2.11
M.G.S. REAL ESTATE CONSULTING INC	MAY 32017	PROFESSIO	6	2017	100938	1,397.00
M.G.S. REAL ESTATE CONSULTING INC	JUNE 272017	GMF APPL	6	2017	100938	1,267.00
VERHAEGEN STUBBERFIELD HARTLEY	4-28306(A)	LAND SURVE	6	2017	101146	932.25
JONES GROUP	1482	DEMOLITION OF DUFFY'S TAVERN & HOTEL	8	2017	101644	146,193.25
Move amounts for Public Consultation meetings per Rick & Dawn			8	2017		92.38
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	X01	9	2017	102046	401.72
JONES GROUP	1538	DUFFY'S DEMOLITION	10	2017	102130	102,717.00
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	5,681.91
ENERCARE HOME SERVICE	OCTOBER 152017	INVOICES 888590	10	2017	102170	23,491.56
GOLDER ASSOCIATES LTD	871682	WATERFRONT PROPERTY	10	2017	102207	66,891.58
M.G.S. REAL ESTATE CONSULTING INC	NOVEMBER 102017	ESS	11	2017	102559	955.00
JONES GROUP	1579	DUFFY'S DEMOLITION	12	2017	102869	46,811.30
GOLDER ASSOCIATES LTD	881813	PHASE 1 AND 2 ENVIRONME	12	2017	102876	8,915.98
GOLDER ASSOCIATES LTD	905095A	GMF GRANT - PROJECT	12	2017	103095	4,098.60
GOLDER ASSOCIATES LTD	1665363-5000	LEGAL FEES	3	2018	103780	9,479.65
LANDMARK ENGINEERS	17-0008-A1	DUFFY'S ENGINEERING	3	2018	103913	10,219.04
JONES GROUP	1657	DEMOLITION OF DUFFY'S TAVERN AND HOT	3	2018	104010	9,479.65
GOLDER ASSOCIATES LTD	896619	LEGAL FEES	4	2018	104231	27,218.08
GOLDER ASSOCIATES LTD	905095B	WATER FRONT PROPERTY	4	2018	104265	8,518.96
GOLDER ASSOCIATES LTD	915684	WATERFRONT PROJECT	4	2018	104265	1,005.70
GOLDER ASSOCIATES LTD	928696	WATERFRONT PROJECT	4	2018	104265	1,244.24
JONES GROUP	1658	RELEASE OF H/B FOR THE DEMOLITION AND	4	2018	104372	33,911.24
M.G.S. REAL ESTATE CONSULTING INC	MAY 32018	DUFFY'S DE	5	2018	104249	5,905.00
GOLDER ASSOCIATES LTD	937318	LEGAL FEES	7	2018	105240	3,908.39
GOLDER ASSOCIATES LTD	949557	LEGAL FEES	7	2018	105240	10,767.77
GOLDER ASSOCIATES LTD	949620	LEGAL FEES	7	2018	105240	8,758.91
GOLDER ASSOCIATES LTD	949301	LEGAL FEES	7	2018	105240	2,261.02
GOLDER ASSOCIATES LTD	952392	LEGAL FEES	7	2018	105240	2,271.30
LANDMARK ENGINEERS	17-025-01	ENGINEERING FEES	7	2018	105246	23,639.53
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			8	2018	105341	1,084.80
GOLDER ASSOCIATES LTD	953748	ENVIRONMENTAL SERVICES	8	2018	105358	4,883.53
RIVER TOWN TIMES	97309	ADVERTISING	10	2018	106055	141.02
GOLDER ASSOCIATES LTD	986333	PROFESSIONAL FEES - WAT	12	2018	106733	8,082.64
GOLDER ASSOCIATES LTD	963249	CONSULTING FEES	12	2018	106871	4,680.32
GOLDER ASSOCIATES LTD	962745	WATERFRONT	9	2018	105632	22,629.01
LANDMARK ENGINEERS	17-025-02	WATERFRONT	9	2018	105763	30,650.27
GOLDER ASSOCIATES LTD	971465	LEGAL FEES	10	2018	106111	6,364.25
GOLDER ASSOCIATES LTD	971496	LEGAL FEES	10	2018	106111	4,554.75
GOLDER ASSOCIATES LTD	977316	PROFESSIONAL FEES	11	2018	106486	441.76
AMICK CONSULTANTS LIMITED	18519	PROFESSIONAL FEES	11	2018	106608	3,604.70
GOLDER ASSOCIATES LTD	915324	WATERFRONT PROJECT	4	2018	104265	2,185.14
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	261.31
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	12.00
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	7.30
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	6.50
US BANK NATIONAL ASSOCIATION-VISA PURCHASING CARD			10	2019	02115-0001	23.39
GOLDER ASSOCIATES LTD	1050716	PROFESSIONAL SERVICES	10	2019	109413	1,702.06
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS			3	2019	107380	3,683.80
GOLDER ASSOCIATES LTD	1008033	PROFESSIONAL SERVICES	3	2019	107428	6,998.94
LANDMARK ENGINEERS	17-025-03	WATERFRONT	4	2019	107580	52,390.90
GOLDER ASSOCIATES LTD	1025398	PROFESSIONAL SERVICES	6	2019	108022	620.09
LANDMARK ENGINEERS	17-025-04	DEVELOPMENT	7	2019	108264	2,792.00
GOLDER ASSOCIATES LTD	1035830	PROFESSIONAL SERVICES	8	2019	108558	460.48
GOLDER ASSOCIATES LTD	996775	PROFESSIONAL SERVICES F	1	2019	107071	1,357.13
MOUSSEAU DELUCA MCPHERSON PRINCE LLP	59125 B	LEGAL	3	2019	107352	1,231.70
VERHAEGEN STUBBERFIELD HARTLEY	1069	280	3	2019	107369	1,687.41
VERHAEGEN STUBBERFIELD HARTLEY	1070	DUFFY'S	3	2019	107369	1,369.89

Schedule 7

Sampled Listing

Duffy's Project

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
GOLDER ASSOCIATES LTD	1043707	PROFESSIONAL SERVICES	9	2019	108951	3,093.38
GOLDER ASSOCIATES LTD	1000459	WATERFRONT EA	2	2019	107194	4,911.10
GOLDER ASSOCIATES LTD	1082277	RISK ASSESSMENT	3	2020	110800	1,313.63
GOLDER ASSOCIATES LTD	1094870	PROFESSIONAL SERVICES	5	2020	111174	652.58
LANDMARK ENGINEERS	17-025-05	ENGINEERING SERVICES	5	2020	111177	11,587.65
LANDMARK ENGINEERS	17-025A-01	ENGINEERING SERVICES	5	2020	111177	2,641.38
LANDMARK ENGINEERS	17-025B-01	ENGINEERING SERVICES	5	2020	111177	10,191.19
LANDMARK ENGINEERS	17-025C-01	ENGINEERING SERVICES	5	2020	111177	1,902.64
M.G.S. REAL ESTATE CONSULTING INC	2020 (DUFFY)	WATERFR	7	2020	111708	2,915.00
GOLDER ASSOCIATES LTD	1104664	WATERFRONT PROPERTY	8	2020	111919	419.51
GOLDER ASSOCIATES LTD	1162210	WATERFRONT EA	5	2021	114121	1,428.04
GOLDER ASSOCIATES LTD	1168520	PROFESSIONAL SERVICES	6	2021	114390	446.35
GOLDER ASSOCIATES LTD			9	2021	Inv1182014	12,799.13
GOLDER ASSOCIATES LTD			9	2021	Inv1189732	4,163.26
GOLDER ASSOCIATES LTD	1199391	DUFFY'S PROJECT SITE	11	2021	115926	2,732.96
GOLDER ASSOCIATES LTD		DUFFY'S SITE RECORD OF SITE CONDITION	12	2021	116107	12,548.65
GOLDER ASSOCIATES LTD	1211293	WATERFRONT DEVELOPME	1	2022	116336	3,269.94
A.B.C RECREATION LTD	0002480-IN	EXTENSION PROJECT KNYP	12	2020	113161	8,175.55
GOLDER ASSOCIATES LTD	1175032	PROFESSIONAL SERVICES	7	2021	114825	21,901.28
M.G.S. REAL ESTATE CONSULTING INC	JULY 132021	PROFESSI	7	2021	114830	966.00
GOLDER ASSOCIATES LTD	1182014	DUFFY'S WATERFRON EA P	9	2021	115296	14,212.86
GOLDER ASSOCIATES LTD	1189732	DUFFY RSC ENVIRONMENT	9	2021	115296	4,623.11
GOLDER ASSOCIATES LTD	1196333	DUFFY'S PROJECT	10	2021	115608	1,189.40
<b>Total</b>						<b>1,846,431.38</b>

**Schedule 8**

**Sampled Listing**

**Bellevue Project**

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
VERHAEGEN LAND SURVEYORS	T122770-47	BELLEVUE PROPE	9	2021	115356	\$ 4,357.38
E.R.A. ARCHITECTS INC.	24370	PROFESSIONAL FEES	3	2018	103803	7,480.60
E.R.A. ARCHITECTS INC.	24117	PROFESSIONAL FEES	3	2018	103803	7,113.35
E.R.A. ARCHITECTS INC.	24371	PROFESSIONAL FEES	3	2018	103803	3,570.80
E.R.A. ARCHITECTS INC.	24118	PROFESSIONAL FEES	3	2018	103803	4,180.12
WIGLE HOME HARDWARE BUILDING CENTRE	116632	BELLEVUE	3	2018	103972	140.24
E.R.A. ARCHITECTS INC.	24812	BELLEVUE	4	2018	104229	689.72
E.R.A. ARCHITECTS INC.	24689	BELLEVUE	4	2018	104229	646.93
CROWN PARK CORPORATION	MAY 152018	BELLEVIEW FUNDRA	5	2018	104373	6,000.00
COLBRO EQUIPMENT RENTAL	103314-0	DIESEL FUEL	5	2018	104420	739.02
CROWN PARK CORPORATION	MAY 292018	BELLEVIEW	5	2018	104587	7,560.00
ROBERTSON RESTORATION	818185 ONTARIO INC.	039-18	6	2018	104856	115,388.82
E.R.A. ARCHITECTS INC.	25250	BELLE VUE ROOF PROJECT	6	2018	104948	5,046.29
WIGLE HOME HARDWARE BUILDING CENTRE	119780	PLYWOOD	6	2018	104978	55.10
E.R.A. ARCHITECTS INC.	25596	BELLEVIEW ROOF PROJECT	7	2018	105187	1,695.00
PURULATOR INC.	43880656	COURIER	8	2018	105376	5.41
RIVER TOWN TIMES	96554	ADVERTISING	8	2018	105440	87.26
ROBERTSON RESTORATION	818185 ONTARIO INC.	059-18	8	2018	105585	58,619.88
E.R.A. ARCHITECTS INC.	25913	BELLEVUE	9	2018	105629	1,398.38
E.R.A. ARCHITECTS INC.	26280	BELLEVUE ROOF PROJECT	9	2018	105823	567.83
ROBERTSON RESTORATION	818185 ONTARIO INC.	077-18	11	2018	106293	34,883.10
E.R.A. ARCHITECTS INC.	26644	BELLEVUE	11	2018	106354	810.91
E.R.A. ARCHITECTS INC.	26710	BELLEVUE - PROFESSIONAL FEE	12	2018	106823	714.73
ROBERTSON RESTORATION	818185 ONTARIO INC.	0100-18	1	2019	107018	165,226.91
ROBERTSON RESTORATION	818185 ONTARIO INC.	007-19	1	2019	107095	5,593.50
ROBERTSON RESTORATION	818185 ONTARIO INC.	009-19	4	2019	107602	42,190.25
<b>Total</b>						<b>470,404.15</b>



**Schedule 9**

**Sampled Listing**

**4th Concession Project**

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
HRYCAY CONSULTING ENGINEERS INC.	M437.01	PROFESSIONA	1	2020	110342	\$ 21,299.58
HRYCAY CONSULTING ENGINEERS INC.	M437.02	SERVICES RE	3	2020	110751	12,801.32
HEATON SANITATION	39722	EXCAVATE & LOCATE LINES	5	2020	111141	2,147.00
HEATON SANITATION	39723	EXCAVATE & LOCATE LINES	5	2020	111141	1,808.00
HEATON SANITATION	39724	EXCAVATE & LOCATE LINES	5	2020	111141	1,243.00
HRYCAY CONSULTING ENGINEERS INC.	M437.03	4TH CONCESS	6	2020	111434	15,099.63
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	PROGRES	9	2020	112336	407,293.71
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	112580	1,021.19
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	PROGRES	11	2020	112615	1,021,757.56
HRYCAY CONSULTING ENGINEERS INC.	M437.04	FILE NO:M437	11	2020	112731	38,866.83
HRYCAY CONSULTING ENGINEERS INC.	M435.03	FILE NO:M435	11	2020	112731	22,461.04
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	112755	4,093.02
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	PROGRES	12	2020	112852	547,972.53
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113005	4,302.25
HRYCAY CONSULTING ENGINEERS INC.	M437.05	ADMINISTRATI	12	2020	113527	12,487.26
HRYCAY CONSULTING ENGINEERS INC.	M426.04	ADMINISTRATI	12	2020	113527	1,779.75
PIERASCENZI CONSTRUCTION LTD			13	2020	holdback	197,819.02
<b>Total</b>						<b>2,314,252.69</b>

**Schedule 10**

**Sampled Listing**

**Pacific Avenue Watermain Project**

Vendor Name	Invoice Number	Description	Period	Year	Ref No.	Net
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	PROGRESS	9	2020	801066	\$ 366,712.32
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#2	PROG	11	2020	801096	158,277.34
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	PPC# 3	12	2020	112981	357,216.31
D'AMORE CONSTRUCTION (2000) LTD			13	2020	holdback	88,272.55
HEATON SANITATION	40004	EXCAVATE TO LOCATE WATER MAI	5	2020	111141	565.00
HRICAY CONSULTING ENGINEERS INC.	M438.01	SERVICES RE	5	2020	111143	10,738.16
HRICAY CONSULTING ENGINEERS INC.	M438.03	REPLACEMEN	6	2020	111434	3,812.17
HRICAY CONSULTING ENGINEERS INC.	M434.04	ADMINISTRATI	12	2020	113527	13,159.08
HRICAY CONSULTING ENGINEERS INC.	M438.02	SERVICES RE	3	2020	110751	8,969.94
HRICAY CONSULTING ENGINEERS INC.	M438.04	FILE NO:M438	11	2020	801104	28,401.42
HRICAY CONSULTING ENGINEERS INC.	M438.05	ADMINISTRATI	12	2020	113527	11,562.16
HRICAY CONSULTING ENGINEERS INC.	M438.06	PACIFIC AVE W	9	2021	115306	3,378.93
HURRICANE SMS INC	19178	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	1,709.13
HURRICANE SMS INC	19179	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19181	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	3,641.43
HURRICANE SMS INC	19182	LATERAL LAUNCH CAMERA UNIT	6	2020	800970	2,796.75
HURRICANE SMS INC	19717	FLUSHER UNIT #46	6	2020	800970	2,260.00
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			10	2020	801092	707.21
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			11	2020	801108	2,548.91
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A			12	2020	113070	4,339.00
<b>Total</b>						<b>1,072,709.24</b>

Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.1	An administrative report to the CAO by a Director is required for the approval of the acquisition of goods and/or services where all of the following criteria has been met: 11.1.1. The value of the goods and/or services is between \$50,000 and \$100,000. 11.1.2. Procedures defined by this policy have been followed. 11.1.3. The acquisition is within the approved departmental budget amount with the funding sources determined. 11.1.4. The lower responsive bid is being recommended.	CAO requested an increase to his expenditure authority specific to the 320 Richmond project and Council approved an increase from \$100,000 to \$350,000 for the CAO. It does not appear that any administrative reports were prepared to approve acquisitions for this project.	NOT MET - It does not appear that administrative reports were prepared by a Director for CAO approval pertaining to the purchase from any vendor.	Special Council Meeting Minutes - July 29, 2019
<b>Purchase Orders</b>				
13.1	Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.	Purchase orders were obtained for certain vendors but not all over the \$5,000 threshold.	NOT MET - Though purchase orders were issued for several vendors with costs over \$5,000 there was also several vendors that did not appear to have POs issued.	Rene Roy Group Inc. - Purchase Order Form Rene Roy Group - PO#2020-049 Encore Mechanical & Building Services Inc. - PO#2021-043 Colautti Brothers Flooring & Tile - PO#2019-PRFC-13 Sfera Architectural Associates Inc. - Purchase Order Form Jones Group Ltd. - Purchase Order Form Parrline Electrical Wholesale - Purchase Order Form Villa Construction - Purchase Order Form Tremblar Building Supplies Ltd. - Purchase Order Form Basile Interiors Ltd. - PO#2019-PRFC-14 ZT Electrical - PO#2019-PRFC-25 DMG Glass - PO#2019-PRFC-12 Empire Roofing Corporation - PO#2020-085 Empire Roofing Corporation - PO#2020-087 Emco Plumbing Supply - Purchase Order Form Mylen - Purchase Order Form AC Metal Fabricating - PO#2019-PRFC-320 Pinchin Environmental - Purchase Order Form Santerra Stone Craft - Purchase Order Form Stanley Access Technologies - PO#2021-121 Troy Life & Fire Safety Ltd. - Purchase Order Form
13.2	Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order: 13.2.1. Issuing Manager/Director 13.2.2. Director of Financial Services 13.2.3. Manager of Special Projects 13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)	Several of the issued purchase orders did not have the sign-offs from all required approvers.	NOT MET - Of the purchase orders reviewed, many did not include sign-offs from the required personnel.	Rene Roy Group Inc. - Purchase Order Form Rene Roy Group - PO#2020-049 Encore Mechanical & Building Services Inc. - PO#2021-043 Colautti Brothers Flooring & Tile - PO#2019-PRFC-13 Sfera Architectural Associates Inc. - Purchase Order Form Jones Group Ltd. - Purchase Order Form Parrline Electrical Wholesale - Purchase Order Form Villa Construction - Purchase Order Form Tremblar Building Supplies Ltd. - Purchase Order Form Basile Interiors Ltd. - PO#2019-PRFC-14 ZT Electrical - PO#2019-PRFC-25 DMG Glass - PO#2019-PRFC-12 Empire Roofing Corporation - PO#2020-085 Empire Roofing Corporation - PO#2020-087 Emco Plumbing Supply - Purchase Order Form Mylen - Purchase Order Form AC Metal Fabricating - PO#2019-PRFC-320 Pinchin Environmental - Purchase Order Form Santerra Stone Craft - Purchase Order Form Stanley Access Technologies - PO#2021-121 Troy Life & Fire Safety Ltd. - Purchase Order Form
<b>Purchasing Thresholds - Items and Services Valued \$5,000 to \$50,000 - Formal Request for Quotation (RFQ)</b>				

Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.2.7	<p>For Purchases between \$15,000 and \$50,000 – Formal Request for Quotation (RFQ)</p> <p>14.2.7.1. This process is undertaken where all of the following criteria exist:</p> <p>a. The requirement for goods and service scan be defined and for which a clear and single solution exists.</p> <p>b. The total cost is greater than \$15,000 and less than \$50,000 excluding applicable taxes.</p> <p>c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.</p> <p>d. An authorized Purchase Order has been provided to the initiating department for the goods and services.</p>	An open Request for Quotes (RFQ) relating to the 320 Richmond Re-Development project was issued to obtain quotes for various services required for the re-development from multiple vendors.	NOT MET - The request for quotes was open to quotes from various types of vendors based on the wide variety of services required as set out in the specifications, however some of these services were above the total cost threshold of \$50,000.	<p>RFQ - 320 Richmond Re-Development 2019-011-002</p> <p>AC Metal Fabricating Limited - Quote #19-417C</p> <p>AC Metal Fabricating Limited - Quote #19-469</p> <p>Mylen Order Form - Job ID#7347</p> <p>Basile Interiors Ltd. - Form of Quote</p> <p>Colautti Brothers Marble Tile and Carpet Inc. - Form of Quote</p> <p>DMG Architectural Glass &amp; Metal - Quote #19-106</p> <p>1156787 Ontario Ltd. o/a Empire Communications - Quote #10200</p> <p>Empire Roofing Corporation - Job WO#4673</p> <p>Rene Roy Group Inc. - Form of Quote</p> <p>Matassa Inc. - Form of Quote</p> <p>Tremblar Building Supplies Ltd. Quote</p>

Purchasing Thresholds - Items and Services Valued over \$50,000

14.3.1	<p>Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:</p> <p>14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.</p> <p>14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.</p>	No report was created.	NOT MET - It does not appear that administrative reports were prepared pertaining to the demolition tender.	
14.3.3	The Mayor and Clerk have the authority to legally bind any associated agreements or contracts.	CAO's expenditure authority was increased for this project to \$350,000, therefore no agreements or contracts went to Council for sign-off.	MET - Council approved the CAO's increased expenditure authority.	Special Council Meeting Minutes - July 29, 2019
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	The purchase order for the demolition was issued on October 2, 2019 subsequent to the issuing of tender and agreement with Jones Group Ltd..	NOT MET - The purchase order was dated after the tender was issued.	Jones Group Ltd. - Purchase Order Form

Tender

14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the demolition portion of the project.	MET - project is construction with precise specifications valued over \$50,000.	
14.3.7.2	<p>This process is undertaken in cases where all of the following criteria exist:</p> <p>a. The requirements for goods and services can be defined and for which a clear and single solution exists.</p> <p>b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes.</p> <p>c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.</p> <p>d. An authorized Purchase Order has been provided to the initiating department for the goods and services.</p> <p>e. Bids can be submitting on a common pricing basis.</p> <p>f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.</p>	Tender process was undertaken.	<p>MET - a. Requirements defined in specifications section of Tender.</p> <p>b. Total costs greater than \$50,000. c. 320 Richmond project approved in the 2018 Capital Budget, funding is based on receipt of \$655,000 from funding from the ECNPLC (Nurse Practitioner tenant) and the balance from the parkland reserve fund d. Purchase order was authorized though not until after tender issuance e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.</p>	St. Bernard School Demolition Tender (2019-011) 2019 Capital Budget
14.3.7.3	<p>A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes:</p> <p>a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted.</p> <p>b. Official receipt and opening of bids.</p> <p>c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.</p>	Tender documents were prepared by Phil Roberts and Bobbi Reive.	MET - Individuals noted were included as the corporate contacts on the tender.	St. Bernard School Demolition Tender (2019-011)

Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Thursday May 2, 2019.	MET - Tender documents listed the required submission time and date. Bids were received through the bids and tenders website and opened with four Town staff present.	St. Bernard School Demolition Tender (2019-011)
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Of the 4 bids received, the lowest compliant bid was \$77,000.00 (pre-tax) from Jones Group Ltd.	MET - The contract was awarded to the lowest compliant bidder, which was Jones Group Ltd.	Form of Tender - completed by Jones Group Ltd.
<b>Sealed Bid Procedures</b>				
15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Specifications were included in the tender documents.	MET - Specifications included throughout the tender documents.	St. Bernard School Demolition Tender (2019-011)
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in section 11 in the tender documents.	St. Bernard School Demolition Tender (2019-011)
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in section 45 in the tender documents.	St. Bernard School Demolition Tender (2019-011)
<b>Bonds and Securities</b>				
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Did not require the submission of a bid bond.	N/A	St. Bernard School Demolition Tender (2019-011)
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Did not require the submission of a performance bond or a labour and materials payment bond.	NOT MET - project was over the \$75,000 threshold and as such should have required these bonds.	St. Bernard School Demolition Tender (2019-011)
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Tender bids received were summarized on a sheet detailing vendors for which bids were received and then further evaluated by four Town staff.	MET - Tender bids were received by the Clerks department and analyzed by appropriate Town staff.	Tender Opening Summary
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with Jones Group Ltd. on May 2, 2019.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 2, 2019.

Schedule 11

Procurement Analysis

Community Hub Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
17.3	<p>Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows:</p> <p>17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director</p> <p>17.3.2. Over \$100,000 – signed by the Mayor and the Clerk</p>	<p>Contract was under the expenditure threshold for the CAO, as such it was signed by CAO John Miceli and Phil Roberts, Director of Parks, Facilities, Recreation &amp; Culture.</p>	<p>MET - the contract was under the \$100,000 threshold therefore requiring CAO and requisitioning Director sign-off.</p>	<p>Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 2, 2019.</p>
17.7	<p>No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.</p>	<p>Change orders of \$66,622.98 were issued from the Jones Group and were approved via e-mail. These exceeded 5% of the original contract price of \$77,000. No report was issued regarding the change orders.</p>	<p>NOT MET - the change orders exceeded 5% of the original contract cost and therefore it appears they were required to go to Council for approval as there is no dollar threshold noted in the policy as it pertains to change order requirements.</p>	<p>Jones Group Ltd. Invoice #2138</p>
<b>Contractor Performance Rating System</b>				
23.1	<p>Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.</p>	<p>Not completed.</p>	<p>NOT MET - Not formally initiated until 2021.</p>	

The Town of Amherstburg  
Review of Certain Operating Budgets, Capital Projects and Related Internal Controls  
Report date: July 22, 2022

Schedule 12											
Invoice Sampling											
Community Hub Project											
					KPMG Vouching						
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?	
BASILE INTERIORS LTD	17064	11	2019	\$ 25,990.00	11/14/2019	Painting	\$ 25,990.00	\$ 84,375.97	CAO	No - it appears that approval was provided by a Director	
BASILE INTERIORS LTD	17109	4	2020	23,694.97	3/30/2020	Painting	23,694.97				
BASILE INTERIORS LTD	17215	4	2021	32,996.00	2/4/2021	Painting	32,996.00				
CANADIAN TIRE STORE #281	Jul-19	9	2019	259.89	7/18/2019	Scaffolding	259.89	1,996.27	Manager	Yes - it appears that approval was provided by a Manager	
COLAUTTI FLOORS	80489	12	2019	113,000.00	12/10/2019	Flooring and installation	113,000.00	223,078.95	CAO	No - it appears that approval was provided by a Director	
COLAUTTI FLOORS	81512	8	2020	78,625.40	6/10/2020	Flooring and installation	78,625.40				
COLAUTTI FLOORS	84429	6	2021	16,622.30	6/7/2021	Flooring and installation	16,622.30				
DMG ARCHITECTURAL GLASS AND METAL LTD	9706	12	2019	39,179.36	12/20/2019	Replace windows	39,179.36	66,802.21	CAO	No - it appears that approval was provided by a Director	
DMG ARCHITECTURAL GLASS AND METAL LTD	9650	2	2020	15,820.00	10/25/2019	Windows	15,820.00				
EMPIRE ROOFING CORPORATION	S19-516	12	2019	15,255.00	12/5/2019	Roof repairs	15,255.00	50,591.64	Director	Yes - it appears that approval was provided by a Director	
EMPIRE ROOFING CORPORATION	S20-387	11	2020	21,131.00	11/9/2019	Construction of wall	32,996.00	50,591.64	Director	Yes - it appears that approval was provided by a Director	
ENCORE MECHANICAL AND BUILDING SERVICES INC	129654	12	2019	183,805.80	10/16/2019	Supply and installation of HVAC	183,805.80	430,988.22	Council	No - Does not appear that this expenditure was brought to Council	
ENCORE MECHANICAL AND BUILDING SERVICES INC	131228	4	2020	22,546.33	1/22/2020	Thermostat replacement & extra repairs	22,546.33				
ENCORE MECHANICAL AND BUILDING SERVICES INC	132331	7	2020	56,500.00	3/31/2020	Supply and installation of HVAC	56,500.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	134522	11	2020	66,557.00	9/4/2020	Supply and installation of HVAC	66,557.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	137971	3	2021	18,080.00	3/12/2021	HVAC work for youth club	18,080.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	137442	3	2021	17,967.00	2/5/2021	HVAC work for verdi room	17,967.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	139457	6	2021	11,978.00	6/2/2021	HVAC work for verdi room	11,978.00				
ENCORE MECHANICAL AND BUILDING SERVICES INC	139458	6	2021	27,120.00	6/2/2021	HVAC work for youth club	27,120.00				
JONES GROUP	2138	8	2019	15,809.65	7/26/2019	Extra work based on T&M for Lintel Application	15,809.64	189,549.57	CAO	Yes - Agreement between the Town and Jones Group Ltd. was signed by the CAO.	
JONES GROUP	2093	7	2019	69,608.00	5/24/2019	Interior demo	69,608.00				
JONES GROUP	2118	8	2019	17,402.00	6/26/2019	Interior demo	17,402.00				
JONES GROUP	2138	8	2019	28,607.90	7/26/2019	Extra work based on T&M for Lintel Application	28,607.90				
JONES GROUP	2107	7	2019	27,255.60	6/14/2019	Extras for demo, removal of walls	27,255.60				
JONES GROUP	2138	8	2019	30,866.42	7/26/2019	Extra work based on T&M for Lintel Application	30,866.42				
MYLEN	16383	8	2019	11,504.43	8/29/2019	Supply and installation of cabinets	11,504.43	45,490.00	Director	Yes - it appears that approval was provided by a Director	
MYLEN	16383 BALANCE OWING	12	2019	14,495.57	8/29/2019	Supply and installation of cabinets	14,495.57				
MYLEN	16578	12	2019	14,890.00	12/5/2019	Countertops	14,890.00				
PARRLINE ELECTRICAL WHOLESALE	85964	11	2019	6,021.06	11/13/2019	Electrical parts	6,021.06	130,162.09	CAO	No - it appears that approval was provided by a Director	
RENE ROY GROUP INC.	1948	8	2019	36,736.89	8/30/2019	Construction	36,736.89	497,300.74	Council	No - Does not appear that this expenditure was brought to Council	
RENE ROY GROUP INC.	1959	9	2019	22,117.11	9/27/2019	Construction	21,117.11				
RENE ROY GROUP INC.	1948	8	2019	20,301.96	8/30/2019	Construction	36,736.89				
RENE ROY GROUP INC.	1959	9	2019	12,222.61	9/27/2019	Construction	12,222.61				
RENE ROY GROUP INC.	2001	11	2019	79,905.69	11/27/2019	Construction	79,905.69				
RENE ROY GROUP INC.	1935	7	2019	38,363.50	7/30/2019	Construction	38,363.50				
RENE ROY GROUP INC.	1948	8	2019	39,637.17	8/30/2019	Construction	36,736.89				
RENE ROY GROUP INC.	1959	9	2019	23,863.19	9/27/2019	Construction	23,863.19				
RENE ROY GROUP INC.	2037	1	2020	52,283.97	1/27/2020	Construction	52,283.97				
RENE ROY GROUP INC.	2075	4	2020	20,928.99	3/27/2020	Construction	20,928.99				
RENE ROY GROUP INC.	2100	6	2020	28,608.21	6/1/2020	Construction	28,608.21				
RENE ROY GROUP INC.	2146	9	2020	16,780.50	8/28/2020	Construction	16,780.50				
RENE ROY GROUP INC.	2269	2	2021	21,662.10	3/2/2021	Construction	21,662.10				
RENE ROY GROUP INC.	2267	3	2021	37,400.65	3/2/2021	Construction	37,400.65				

Schedule 12

Invoice Sampling

Community Hub Project

					KPMG Vouching				Approval Requirement [Note 1]	Appropriate Approval Obtained?
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total		
RENE ROY GROUP INC.	2296	5	2021	18,306.00	4/26/2021	Building maintenance	18,306.00			
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	5	2019	47,937.90	4/18/2019	Professional fees - architectural design	47,937.90	199,605.35	CAO	Yes - all invoices signed off by CAO
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	12	2019	13,906.53	10/17/2019	Professional fees - architectural design	13,906.53			
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	5	2019	15,645.06	4/18/2019	Professional fees - architectural design	15,645.06			
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	12	2019	13,906.53	10/17/2019	Professional fees - architectural design	13,906.53			
SFERA ARCHITECTURAL ASSOCIATES INC.	17107	5	2019	83,872.89	4/18/2019	Professional fees - architectural design	83,872.89			
SFERA ARCHITECTURAL ASSOCIATES INC.	1408	12	2019	13,906.54	10/17/2019	Professional fees - architectural design	13,906.54			
STANLEY BLACK & DECKER CANADA CORPORATION	906144645	10	2021	13,911.67	10/2/2021	Accessible door operators	13,911.67	22,374.01	Director	Yes - purchase order signed by Director
STANLEY BLACK & DECKER CANADA CORPORATION	906123387	11	2021	8,462.34	11/4/2021	Accessible door operators	8,462.34			
TREMBLAR BUILDING SUPPLIES LTD.	62206	1	2020	26,803.60	1/3/2020	Doors and frames, hardware, etc.	26,803.60	89,530.48	CAO	No - it appears that approval was provided by a Director
TREMBLAR BUILDING SUPPLIES LTD.	63333	6	2020	29,111.06	6/3/2020	Doors and frames, hardware, etc.	29,111.06			
TREMBLAR BUILDING SUPPLIES LTD.	63800	9	2020	10,119.15	8/10/2020	Doors and frames	10,119.15			
TROY LIFE & FIRE SAFETY LTD.	1000191418	12	2019	7,099.65	12/17/2019	Commission of new fire system	7,099.65	21,510.43	Director	Yes - it appears that approval was provided by a Director
TROY LIFE & FIRE SAFETY LTD.	1000293712	9	2020	6,189.01	9/15/2020	Verification of suppression system	6,189.01			
US BANK NATIONAL ASSOCIATION -VISA PURCHASING CARD		1	2021	1,082.54	12/17/2019	Plumbing materials	1,082.54	7,278.58	Manager	Yes - assessed on individual level as the purchase cards were for separate employees with approval by Manager
US BANK NATIONAL ASSOCIATION -VISA PURCHASING CARD		5	2021	1,777.29	4/27/2021	Paint and materials	1,777.29			
VILLA CONSTRUCTION	7025	8	2019	26,894.00	8/22/2019	Concrete install	26,894.00	126,699.71	CAO	No - it appears that approval was provided by a Director
VILLA CONSTRUCTION	7053	10	2019	17,232.08	9/30/2019	Construction	17,232.08			
VILLA CONSTRUCTION	7311	9	2020	29,457.72	8/21/2020	Construction	29,457.72			
ZT ELECTRICAL	INV-0147	9	2019	15,543.15	9/9/2019	Electrical work	15,543.15	78,275.87	CAO	No - it appears that approval was provided by a Director
ZT ELECTRICAL	INV-0153	11	2019	30,295.30	10/11/2019	Electrical work	30,295.30			
ZT ELECTRICAL	INV-0148	11	2019	10,215.20	9/27/2019	Electrical work	10,215.20			
ZT ELECTRICAL	INV-0145	8	2019	13,363.02	8/21/2019	Electrical work	13,363.02			

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy, with the exception of the CAO's expenditure authority. For the Community Hub Project, Council carried the Motion to increase the expenditure authority delegated to the CAO under the Procurement Policy from \$100,000 to \$350,000 for the specific purpose of negotiating and approving contracts for fit-up works at 320 Richmond, as such the increased limit approved by Council was used for assessing expenditures between \$50,000 and \$350,000.



Schedule 13

Procurement Analysis

Duffy's Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.2	<p>A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met:</p> <p>11.2.1. The value of the goods and/or services is over \$100,000.                      11.2.2. The Procurement Policy is being waived.                      11.2.3. Acquisition is a lease arrangement.                      11.2.4. The acquisition exceeds the approved departmental budget.                      11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure.                      11.2.6. The lowest responsive bid is not being recommended for award of contract.                      11.2.7. The CAO requests that a report be presented to Council for consideration and approval.                      11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval.                      11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.</p>	<p>Report dated April 26, 2017 authored by Bobbi Reive provided to Council May 8, 2017. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor. No report was provided to Council in relation to consulting or engineering services exceeding \$100,000.</p>	<p>NOT MET - Value of the demolition tender and consulting services greater than \$100,000 therefore report to Council is required. A report to Council was prepared in relation to the demolition tender but it appears that no report was prepared in relation to consulting services from Golder or engineering services from Landmark Engineers.</p>	<p>Report to Council dated April 26, 2017, Subject: Demolition of Duffy's Tavern and Inn - Tender Results</p>
<b>Purchase Orders</b>				
13.1	<p>Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.</p>	<p>No purchase orders issued.</p>	<p>NOT MET - 8 vendors relating to the project had charges over \$5,000 and none appeared to have PO's issued.</p>	
13.2	<p>Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order:</p> <p>13.2.1. Issuing Manager/Director                      13.2.2. Director of Financial Services                      13.2.3. Manager of Special Projects                      13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)</p>	<p>N/A</p>	<p>NOT MET - see above</p>	
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	<p>Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:</p> <p>14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.                      14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.</p>	<p>Report dated April 26, 2017 authored by Bobbi Reive provided to Council May 8, 2017. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.</p>	<p>MET - Report provided by Bobbi Reive (Financial Planning Administrator) to Council required for projects valued over \$100,000.</p>	<p>Report to Council dated April 26, 2017, Subject: Demolition of Duffy's Tavern and Inn - Tender Results</p>
14.3.2	<p>Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.</p>	<p>Council approved at the May 8, 2017 meeting evidenced in section 7.2 of the Regular Council Meeting Minutes. Moved by Councillor Fryer, seconded by Deputy Mayor DiPasquale.</p>	<p>MET - Council approved in open meeting.</p>	<p>Regular Council Meeting Minutes - May 8, 2017</p>
14.3.4	<p>A Purchase Order is required prior to issuing Tenders or RFPs.</p>	<p>No purchase orders issued.</p>	<p>NOT MET - See purchase order section above.</p>	
<b>Tender</b>				
14.3.7.1	<p>Used for items, services, or construction with precise specifications valued over \$50,000.</p>	<p>Tender issued for the demolition portion of the project. No tenders or RFPs issued for the engineering or consulting services relating to the project.</p>	<p>NOT MET - Demolition project is construction with precise specifications valued over \$50,000, however no formal process was followed for obtaining engineering/consulting services.</p>	<p>290, 296 &amp; 306 Dalhousie Street Tender (Golder Project No. 1665363)</p>

Schedule 13

Procurement Analysis

Duffy's Project

Policy

Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken for the Demolition project, however, only for the construction portion though not for the engineering services and environmental/legal consulting	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Council approved expenditure of \$1,675,000 relating to the Duffy's property funded through the general reserve fund d. No purchase order had been provided, although at the time of this project we understand there was no formal PO process e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	Tender documents were prepared by Golder Associates, who were contracted to complete the tender administration.	MET - the tender administration for the project was subcontracted to Golder Associates who prepared the tender documents, received the bids and provided a bid summary with recommendations to the Town after opening.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Tuesday April 25, 2017.	MET - Tender documents listed the required submission time and date. As Golder was contracted to perform the administration, the bids were received and opened by Golder.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Of the 7 bids received, the lowest compliant bid was \$280,049.50 (pre-tax) from Jones Group Ltd.	MET - The contract was awarded to the lowest compliant bidder, which was Jones Group Ltd.	Bid Form - completed by Jones Group Ltd.

Sealed Bid Procedures

15.1.2	If in the opinion of the Director, after consultation with the Manager of Special Projects, it is not feasible for the Town to prepare defined specifications in order to solicit bids, an RFP for Professional Services, Consultant, or Engineer may be issued for this purpose. If, in the opinion of the Director, a firm has acute knowledge of the project specifics, or has past experience relating to the scope of work involved in the project where it would be disadvantageous for another firm to prepare the specification documents, the preparation may be assigned to that particular firm upon approval of the CAO.	Golder was contracted to manage the tender process.	NOT MET - No RFP was issued for Golder Associates.	
15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Specifications were included in the tender documents.	MET - Specifications included in section 01 19 00 in the tender documents.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in part 1.13 in the tender documents.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in part 1.16 in the tender documents.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)

Bonds and Securities

Schedule 13				
Procurement Analysis				
Duffy's Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably completed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Bid security was to be provided in the form of a bid bond or a certified cheque in the amount of 10% of the bid price.	MET - Bid bond/certified cheque was required as the contract was expected to be completed within 3 months of awarding.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
<b>Bid Bonds</b>				
15.2.3.2	The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.	The bid bond was set at 10% of the bid according to Part 1.12 of the tender documents.	MET - bid bond was set at 10%, thus meeting the minimum requirement.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.2.3.3	A certified cheque from the bidder in the required bid bond amount may be submitted in lieu of a formal bid bond document where the project can reasonably be expected to be complete within three months or less.	Certified cheques were allowable in place of a bid bond.	MET - the project was expected to be completed within 3 months, therefore certified cheque was an allowable option.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Labour and Materials Payment and Performance bonds were required for the project.	MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
15.2.4.4	Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.	The performance and labour and materials payment bonds were set at 50% of the project cost.	MET - performance and labour and materials bonds were set at 50%, thus meeting the minimum requirement.	290, 296 & 306 Dalhousie Street Tender (Golder Project No. 1665363)
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Bid evaluation memo was provided to the Town from Golder Associates detailing the evaluation of compliant bids.	MET - bid evaluation completed by Golder and provided to the Town.	Bidder Evaluation for 290, 296 and 306 Dalhousie Street prepared by Golder Associates Ltd.
15.5.6	If the procurement documents were prepared in cooperation with an Engineer, Consultant or other service provider, the bids shall further be analyzed by said professional with a result of their review provided in writing, and shall be included as an attachment to any reports to the CAO or Council.	Golder was responsible for all tender administration and provided the Town with a Bidder Evaluation Memo for Council.	MET - Golder provided their written evaluation and recommendation to the Town in order to provide to Council.	Bidder Evaluation for 290, 296 and 306 Dalhousie Street prepared by Golder Associates Ltd.
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with Jones Group Ltd. on May 16, 2017.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 16, 2017.
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	Agreement listed above was approved by Council for Resolution #20170508-697 at the May 8, 2017 meeting.	MET - the agreement was greater than the \$100,000 threshold, at \$280,049.50 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - May 8, 2017
17.3	Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows: 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk	Contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.	MET - the contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.	Agreement between The Corporation of the Town of Amherstburg and Jones Group Ltd. dated May 16, 2017.

**Schedule 13**

**Procurement Analysis**

**Duffy's Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
17.7	No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.	Change orders of \$16,000 were issued from Golder Associates and were approved by the CAO. These exceeded 5% of the original contract price of \$57,500. No report was issued regarding the change orders.	NOT MET - the change orders exceeded 5% of the original contract cost and therefore it appears they were required to go to Council for approval as there is no dollar threshold noted in the policy as it pertains to change order requirements.	Project #1665363-5000 Change Order dated May 17, 2017.
<b>Contractor Performance Rating System</b>				
23.1	Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.	Not completed.	NOT MET - Not formally initiated until 2021.	

Schedule 14											
Invoice Sampling											
Duffy's Project											
					KPMG Vouching						
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?	
A.B.C RECREATION LTD	0002480-IN	12	2020	\$ 8,175.55	12/9/2020	Repair station	\$ 8,175.55	\$ 8,175.55	Director	Yes - it appears that approval was provided by a Director	
AMICK CONSULTANTS LIMITED	18519	11	2018	3,604.70	8/16/2018	Archaeological assessment	3,604.70	3,604.70	Manager	Yes - Not director approved but approved by level above (CAO)	
BIOLOGIG AQUATIC AND TERRESTRIAL ECOSYSTEM PLANNERS		3	2019	3,683.80	2/28/2019	ecosystem planning	3,683.80	4,768.60	Manager	Yes - Not director approved but approved by level above (CAO)	
ENERCARE HOME SERVICE	OCTOBER 152017	10	2017	23,491.56	10/15/2017	Buyout of water tanks	23,491.56	29,173.47	Director	Yes - Not director approved but approved by level above (CAO)	
GOLDER ASSOCIATES LTD	826574	2	2017	14,998.63	2/3/2017	Environmental assessments	14,998.63	344,214.09	Council	No - Does not appear that this expenditure was brought to Council	
GOLDER ASSOCIATES LTD	846513	5	2017	19,210.00	4/27/2017	Environmental assessments	19,210.00				
GOLDER ASSOCIATES LTD	871682	10	2017	66,891.58	8/14/2017	Environmental assessments	66,891.58				
GOLDER ASSOCIATES LTD	881813	12	2017	8,915.98	9/26/2017	Environmental assessments	8,915.98				
GOLDER ASSOCIATES LTD	1665363-5000	3	2018	9,479.65	3/6/2018	Demolition	9,479.65				
GOLDER ASSOCIATES LTD	896619	4	2018	27,218.08	11/22/2017	Environmental assessments	27,218.08				
GOLDER ASSOCIATES LTD	905095B	4	2018	8,518.96	12/20/2017	Contract administration	8,518.96				
GOLDER ASSOCIATES LTD	949557	7	2018	10,767.77	7/12/2018	Demolition support	10,767.77				
GOLDER ASSOCIATES LTD	949620	7	2018	8,758.91	7/13/2018	Record of site condition	8,758.91				
GOLDER ASSOCIATES LTD	986333	12	2018	8,082.64	12/12/2018	Record of site condition	8,082.64				
GOLDER ASSOCIATES LTD	962745	9	2018	22,629.01	9/11/2018	Record of site condition	22,629.01				
GOLDER ASSOCIATES LTD	971465	10	2018	6,364.25	10/17/2018	Record of site condition	6,364.25				
GOLDER ASSOCIATES LTD	1008033	3	2019	6,998.94	3/19/2019	Record of site condition	6,998.94				
GOLDER ASSOCIATES LTD	1175032	7	2021	21,901.28	7/5/2021	Record of site condition	21,901.28				
GOLDER ASSOCIATES LTD	1182014	9	2021	14,212.86	8/6/2021	Record of site condition	14,212.86				
JONES GROUP	1482	8	2017	146,193.25	7/31/2017	Demolition	146,193.24	339,112.44	Council	Yes - Approved at the May 8, 2017 Council Meeting	
JONES GROUP	1538	10	2017	102,717.00	9/29/2017	Demolition	102,717.00				
JONES GROUP	1579	12	2017	46,811.30	11/20/2017	Demolition	46,811.30				
JONES GROUP	1657	3	2018	9,479.65	3/6/2018	Demolition	9,479.65				
JONES GROUP	1658	4	2018	33,911.24	4/27/2018	Demolition	33,911.24				
LANDMARK ENGINEERS	17-0008-A1	3	2018	10,219.04	3/18/2018	Engineering services	10,219.04	146,014.60	Council	No - Does not appear that this expenditure was brought to Council	
LANDMARK ENGINEERS	17-025-01	7	2018	23,639.53	7/13/2018	Environmental assessments	23,639.53				
LANDMARK ENGINEERS	17-025-02	9	2018	30,650.27	8/31/2018	Environmental assessments	30,650.27				
LANDMARK ENGINEERS	17-025-03	4	2019	52,390.90	3/11/2019	Environmental assessments	52,390.90				
LANDMARK ENGINEERS	17-025-05	5	2020	11,587.65	4/30/2020	Environmental assessments	11,587.65				
LANDMARK ENGINEERS	17-025B-01	5	2020	10,191.19	4/30/2020	Engineering services	10,191.19				
M.G.S. REAL ESTATE CONSULTING INC	MAY 32018	5	2018	5,905.00	5/8/2018	Real estate consulting	5,905.00	14,990.00	Director	Yes - it appears that approval was provided by a Director	
MOUSSEAU DELUCA	Feb-17	2	2017	930,039.02	2/15/2017	Purchase of property	930,039.02	937,572.05	Council	Yes - Acquisition of property was approved at the September 12, 2016 Council Meeting	
VERHAEGEN STUBBERFIELD HARTLEY	4-28206	5	2017	5,316.65	4/28/2017	Land survey	5,316.65	9,707.92	Director	No - Does not appear to have Director approval	

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.

**Schedule 15**

**Procurement Analysis**

**Bellevue Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
<b>Reporting</b>				
11.2	<p>A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met:</p> <p>11.2.1. The value of the goods and/or services is over \$100,000.</p> <p>11.2.2. The Procurement Policy is being waived.</p> <p>11.2.3. Acquisition is a lease arrangement.</p> <p>11.2.4. The acquisition exceeds the approved departmental budget.</p> <p>11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure.</p> <p>11.2.6. The lowest responsive bid is not being recommended for award of contract.</p> <p>11.2.7. The CAO requests that a report be presented to Council for consideration and approval.</p> <p>11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval.</p> <p>11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.</p>	<p>Report dated April 11, 2018 authored by Giovanni (John) Miceli provided to Council April 23, 2018. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.</p>	<p>MET - Value of the project greater than \$100,000 therefore report to Council is required</p>	<p>Report to Council dated April 11, 2018, Subject: Belle Vue Restoration Project - Roof Stabilization Tender Results</p>
<b>Purchase Orders</b>				
13.1	<p>Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.</p>	<p>No purchase orders issued.</p>	<p>NOT MET - 3 vendors relating to the project had charges over \$5,000 and none appeared to have PO's issued.</p>	
13.2	<p>Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order:</p> <p>13.2.1. Issuing Manager/Director</p> <p>13.2.2. Director of Financial Services</p> <p>13.2.3. Manager of Special Projects</p> <p>13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)</p>	<p>N/A</p>	<p>NOT MET - see above</p>	
<b>Purchasing Thresholds - Items and Services Valued \$5,000 to \$50,000 - Formal Request for Quotation (RFQ)</b>				
14.2.7	<p>For Purchases between \$15,000 and \$50,000 – Formal Request for Quotation (RFQ)</p> <p>14.2.7.1. This process is undertaken where all of the following criteria exist:</p> <p>a. The requirement for goods and service can be defined and for which a clear and single solution exists.</p> <p>b. The total cost is greater than \$15,000 and less than \$50,000 excluding applicable taxes.</p> <p>c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services.</p> <p>d. An authorized Purchase Order has been provided to the initiating department for the goods and services.</p>	<p>E.R.A Architects Inc. was engaged by the Town and had a total cost of approximately \$34,000. No RFQ was issued in relation to engineering services.</p>	<p>NOT MET - E.R.A. Architects Inc. surpassed the cost threshold required for an RFQ to be issued, however it appears no such request was issued.</p>	
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	<p>Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:</p> <p>14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.</p> <p>14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.</p>	<p>Report dated April 11, 2018 authored by Giovanni (John) Miceli provided to Council April 23, 2018. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.</p>	<p>MET - Report provided by John Miceli (CAO) to Council required for projects valued over \$100,000.</p>	<p>Report to Council dated April 11, 2018, Subject: Belle Vue Restoration Project - Roof Stabilization Tender Results</p>
14.3.2	<p>Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.</p>	<p>Council approved at the April 23, 2018 meeting evidenced in section 11.1 of the Regular Council Meeting Minutes. Moved by Councillor Meloche, seconded by Deputy Mayor DiPasquale.</p>	<p>MET - Council approved in open meeting.</p>	<p>Regular Council Meeting Minutes - April 23, 2018</p>

**Schedule 15**

**Procurement Analysis**

**Bellevue Project**

**Policy**

Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	No purchase orders issued.	NOT MET - See purchase order section above.	

**Tender**

14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the restoration project. Appears to be no RFQ/Informal Quotations requested for Consultants.	NOT MET - Restoration project is construction with precise specifications valued over \$50,000, however no formal process was followed for obtaining architectural/consulting services.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken.	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Belle Vue Restoration approved in the 2018 Capital Budget, funding is based on receipt of \$250,000 from donations and the balance from the general tax levy d. No purchase order had been provided, although at the time of this project we understand there was no formal PO process e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07) 2018 Capital Budget
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14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	Tender documents were prepared by John Miceli and Bobbi Reive.	MET - Individuals noted were included as the corporate contacts on the tender.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Thursday April 5, 2018.	MET - Tender documents listed the required submission time and date. Bids were received through the bids and tenders website and opened with three Town staff present.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Of the 2 bids received, the lowest compliant bid was \$260,400.00 (pre-tax) from 818185 Ontario Inc. o/a Robertson Restoration.	MET - The contract was awarded to the lowest compliant bidder, which was 818185 Ontario Inc. o/a Robertson Restoration.	Form of Tender - completed by James Robertson of 818185 Ontario Inc. o/a Robertson Restoration
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**Sealed Bid Procedures**

15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Specifications were included in the tender documents.	MET - Specifications included throughout the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in section 11 in the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
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<b>Schedule 15</b>				
<b>Procurement Analysis</b>				
<b>Bellevue Project</b>				
<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in section 45 in the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Bonds and Securities</b>				
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Bid security was to be provided in the form of a bid bond or a certified cheque in the amount of 10% of the bid price.	MET - Bid bond/certified cheque was required and stated in Section 7 of the tender documents.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Bid Bonds</b>				
15.2.3.2	The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.	The bid bond was set at 10% of the bid according to Section 7 of the tender documents.	MET - bid bond was set at 10%, thus meeting the minimum requirement.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Labour and Materials Payment and Performance bonds were required for the project.	MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
15.2.4.4	Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.	The performance and labour and materials payment bonds were set at 100% of the project cost.	MET - performance and labour and materials bonds were set at 100%, thus meeting the minimum requirement.	Belle Vue Roof Stabilization Tender (PP-PS-2018-07)
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Bid opening occurred with 3 Town staff present, one of which was Bobbi Reive who was listed as a corporate contact in the tender, details of bids recorded on the Tender Opening Summary & Bid Deposit Retention and Release Form.	MET - Town staff present for bid opening and relevant details of bids documented.	Tender Opening Summary & Bid Deposit Retention and Release Form
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with 818185 Ontario Inc. o/a Robertson Restoration on May 1, 2018.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and 818185 Ontario Inc. o/a Robertson Restoration dated May 1, 2018.
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	Agreement listed above was approved by Council at the April 23, 2018 meeting.	MET - the agreement was greater than the \$100,000 threshold, at \$258,400 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - April 23, 2018



**Schedule 15**

**Procurement Analysis**

**Bellevue Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
17.3	<p>Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows:</p> <p>17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director</p> <p>17.3.2. Over \$100,000 – signed by the Mayor and the Clerk</p>	<p>Contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.</p>	<p>MET - the contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.</p>	<p>Agreement between The Corporation of the Town of Amherstburg and 818185 Ontario Inc. o/a Robertson Restoration dated May 1, 2018.</p>
17.7	<p>No amendment or revision that alters the original contract price shall be reflected without a corresponding alteration to the scope of work. Change orders shall be issued and executed by the Director for expanded works. Where expenditures for contract amendments combined with the original contract price exceed the contract price approved by Council by over 5%, a report to Council shall be submitted by the Director recommending the expanded works. If the contract amendment results in an overage in the approved budget for that item, this report must also indicate same and provide the source of finance for the overage, as approved by the Director of Financial Services. Approval of Council must be provided prior to the execution of the change order.</p>	<p>Two change orders were issued on September 11, 2018 and September 21, 2018 resulting in a pre-tax increase to the original contract price of \$111,400 + HST.</p>	<p>MET - The change orders were brought to Council at the meeting on September 10, 2018 as Resolution #20180910-296 where the motion was carried. The business case for the change orders was outlined in the Report to Council dated September 5, 2018 by Justin Rousseau with the subject: Belle Vue Restoration Project - Roof Stabilization Change Order.</p>	<p>Change Orders #01 &amp; #02 for the Belle Vue House project from ERA Architects Inc. dated September 11, 2018 &amp; September 21, 2018.</p> <p>Regular Council Meeting Minutes - September 10, 2018</p> <p>Report to Council dated September 5, 2018, Subject: Belle Vue Restoration Project - Roof Stabilization Change Order</p>
<b>Contractor Performance Rating System</b>				
23.1	<p>Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.</p>	<p>Not completed.</p>	<p>NOT MET - Not formally initiated until 2021.</p>	

Schedule 16											
Invoice Sampling											
Bellevue Project											
					KPMG Vouching						
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?	
CROWN PARK CORPORATION	MAY 152018	5	2018	\$ 6,000.00	5/29/2018	ACF fundraising help	\$ 6,000.00	\$ 13,560.00	Director	Yes - Not director approved but approved by level above (CAO)	
CROWN PARK CORPORATION	MAY 292018	5	2018	7,560.00	5/29/2018	ACF fundraising help	7,560.00			Yes - Approved by Treasurer and CAO	
E.R.A. ARCHITECTS INC.	24370	3	2018	7,480.60	2/28/2018	Contract and tender consulting services	7,480.60	33,914.66	Director	Yes - Approved by Treasurer and CAO	
E.R.A. ARCHITECTS INC.	24117	3	2018	7,113.35	1/31/2018	Contract and tender consulting services	7,113.35				
E.R.A. ARCHITECTS INC.	24118	3	2018	4,180.12	1/31/2018	Site condition assessment	4,180.12				
E.R.A. ARCHITECTS INC.	25250	6	2018	5,046.29	5/31/2018	Contract administration	5,046.29				
E.R.A. ARCHITECTS INC.	25596	7	2018	1,695.00	6/30/2018	Contract administration	1,695.00				
E.R.A. ARCHITECTS INC.	25913	9	2018	1,398.38	7/31/2018	Contract administration	1,398.38				
ROBERTSON RESTORATION	818185 ONTARIO INC.	6	2018	115,388.82	6/18/2018	Roof stabilization	115,388.82	421,902.46	Council	Yes - Approved at April 23, 2018 Council Meeting	
ROBERTSON RESTORATION	818185 ONTARIO INC.	8	2018	58,619.88	8/10/2018	Roof stabilization	58,619.88				
ROBERTSON RESTORATION	818185 ONTARIO INC.	11	2018	34,883.10	9/28/2018	Roof stabilization	34,883.10				
ROBERTSON RESTORATION	818185 ONTARIO INC.	1	2019	165,226.91	12/21/2018	Roof stabilization	165,226.91				
ROBERTSON RESTORATION	818185 ONTARIO INC.	1	2019	5,593.50	1/31/2019	Roof stabilization	5,593.50				
ROBERTSON RESTORATION	818185 ONTARIO INC.	4	2019	42,190.25	1/31/2019	Roof stabilization	42,190.25				

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.

Schedule 17				
Procurement Analysis				
4th Concession Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.2	<p>A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met:</p> <p>11.2.1. The value of the goods and/or services is over \$100,000.                      11.2.2. The Procurement Policy is being waived.                      11.2.3. Acquisition is a lease arrangement.                      11.2.4. The acquisition exceeds the approved departmental budget.                      11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure.                      11.2.6. The lowest responsive bid is not being recommended for award of contract.                      11.2.7. The CAO requests that a report be presented to Council for consideration and approval.                      11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval.                      11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.</p>	Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.	MET - Value of the project greater than \$100,000 therefore report to Council is required	Report to Council dated June 30, 2020, Subject: 4th Concession North Reconstruction - Tender Results
<b>Purchase Orders</b>				
13.1	<p>Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.</p>	PO #2020-065 was issued on August 25, 2020 relating to the 4th Concession North Reconstruction Tender to Pierascenzi Construction Limited for \$2,274,247.02 + HST by Todd Hewitt. No purchase orders were issued for the engineering/consulting services obtained from Hrycay Consulting Engineers Inc. and Wood PLC.	NOT MET - Though a purchase order was issued relating to the construction tender, no PO's were issued for other vendors with costs greater than the \$5,000 threshold.	PO #2020-065
13.2	<p>Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order:</p> <p>13.2.1. Issuing Manager/Director                      13.2.2. Director of Financial Services                      13.2.3. Manager of Special Projects                      13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)</p>	PO #2020-065 was signed by the Purchasing Coordinator and Treasurer but was missing the Issuing Manager/Director signature.	NOT MET - One of three required signatures missing from the purchase order.	PO #2020-065
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	<p>Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows:</p> <p>14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval.                      14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.</p>	Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.	MET - Report provided by Todd Hewitt (Project Manager) to Council required for projects valued over \$100,000.	Report to Council dated June 30, 2020, Subject: 4th Concession North Reconstruction - Tender Results
14.3.2	Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.	Council approved at the July 13, 2020 meeting evidenced in section 13.2 of the Regular Council Meeting Minutes. Moved by Councillor McArthur, seconded by Deputy Mayor Meloche.	MET - Council approved in open meeting.	Regular Council Meeting Minutes - July 13, 2020
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	The purchase order for construction was issued in August 2020 subsequent to the issuing of tender and agreement with Pierascenzi.	NOT MET - The purchase order was dated after the tender was issued.	PO #2020-065 Tender - 4th Concession North Reconstruction T04-2020-003
<b>Tender</b>				
14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the construction project. No RFP was issued for Engineering Services as Hrycay was selected via RFP for a separate capital project that became delayed due to high water levels. Therefore a decision was made to utilize Hrycay for the 4th Concession project without RFP.	NOT MET - Construction tender was issued as project was in excess of \$50,000, however Engineering Services had no RFP pertaining to the project and over \$120,000 of costs.	Tender - 4th Concession North Reconstruction T04-2020-003

**Schedule 17**

**Procurement Analysis**

**4th Concession Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken.	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Project was approved in the 2020 Capital buget (PWD CAP-3) with \$2.75M funded entirely through reserves. d. Purchase order was authorized though not until after tender issuance. e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	Tender - 4th Concession North Reconstruction T04-2020-003 2020 Capital Budget
14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	a. The following tender documents were prepared by the Todd Hewitt: Tender, Tender Price, Standard Requirements, Specifications, General Conditions, Form of Tender and related Addendums. b. Bids were received via the Bids and Tenders website. c. Bids were advertised on the Bids and Tenders website.	MET - formal process for preparing tender documents, receipt of bids and advertisement of bids was completed.	Tender - 4th Concession North Reconstruction T04-2020-003 Other Tender Documents - Tender Price, Standard Requirements, Specifications, General Conditions, Form of Tender and Related Addendums Bid Analysis T04-2020-003
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The bid cut-off time was listed in the Tender documents as before 11:00:00 a.m. Tuesday June 30, 2020.	MET - Tender documents listed the required submission time and date. Bids were received through the bids and tenders website and opened and reviewed by the Town and consulting engineer.	Tender - 4th Concession North Reconstruction T04-2020-003
14.3.7.5	Tenders will be issued by the Manager of Special Projects.	Tender issued by Todd Hewitt (Manager of Engineering & Public Works)	MET - Todd Hewitt was the Project Manager.	
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Lowest compliant bid received was \$2,274,247.02 from Pierascenzi Construction Limited based on Bid Analysis.	MET - Pierascenzi was awarded the contract.	Bid Closing Submission Summary - T04-2020-003
<b>Sealed Bid Procedures</b>				
15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Standard Requirements and Specifications were included in the tender documents.	MET - Specifications included throughout the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the tender documents.	MET - Insurance Requirements included in section 9 in the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the tender documents.	MET - AODA provisions included in section 40 in the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003
<b>Bonds and Securities</b>				
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Bid security was to be provided in the form of a digital bid bond in the amount of 10% of the bid price.	MET - Bid bond was required and stated in Section 5 of the tender documents.	Tender - 4th Concession North Reconstruction T04-2020-003

Schedule 17				
Procurement Analysis				
4th Concession Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Bid Bonds</b>				
15.2.3.2	The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.	The digital bid bond was set at 10% of the bid according to Section 5 of the tender documents.	MET - digital bid bond was set at 10%, thus meeting the minimum requirement.	Tender - 4th Concession North Reconstruction T04-2020-003
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Labour and Materials Payment and Performance bonds were required for the project.	MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.	Tender - 4th Concession North Reconstruction T04-2020-003
15.2.4.4	Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.	The performance and labour and materials payment bonds were set at 100% of the project cost.	MET - performance and labour and materials bonds were set at 100%, thus meeting the minimum requirement.	Tender - 4th Concession North Reconstruction T04-2020-003
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	Bids received were summarized in a report prepared through the Bids and Tenders website which was then reviewed by Town staff and the consulting engineer.	MET - bids summarized through a Bids and Tenders system generated report and provided to relevant Town staff.	Bid Closing Submission Summary - T04-2020-003 Bid Analysis - T04-2020-003
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with Pierascenzi Construction Limited on July 15, 2020.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and Pierascenzi Construction Limited dated July 15, 2020.
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	Agreement listed above was approved by Council at the July 13, 2020 meeting.	MET - the agreement was greater than the \$100,000 threshold, at \$2,274,247.02 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - July 13, 2020
17.3	Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows: 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk	Contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.	MET - the contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.	Agreement between The Corporation of the Town of Amherstburg and Pierascenzi Construction Limited dated July 15, 2020.
<b>Contractor Performance Rating System</b>				
23.1	Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.	Not completed.	NOT MET - performance review was not completed.	

Schedule 18

Invoice Sampling

4th Concession Project

					KPMG Vouching					
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?
HRYCAY CONSULTING ENGINEERS INC.	M437.01	1	2020	\$ 21,299.58	1/15/2020	Engineering services	\$ 21,299.58	\$ 124,795.41	Council	No - Does not appear that this expenditure was brought to Council
HRYCAY CONSULTING ENGINEERS INC.	M437.02	3	2020	12,801.32	2/25/2020	Engineering services	12,801.32			
HRYCAY CONSULTING ENGINEERS INC.	M437.03	6	2020	15,099.63	6/10/2020	Engineering services	15,099.63			
HRYCAY CONSULTING ENGINEERS INC.	M437.04	11	2020	38,866.83	11/17/2020	Engineering services	38,866.83			
HRYCAY CONSULTING ENGINEERS INC.	M435.03	11	2020	22,461.04	11/17/2020	Engineering services	22,461.04			
HRYCAY CONSULTING ENGINEERS INC.	M437.05	12	2020	12,487.26	2/11/2021	Engineering services	12,487.26			
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A		12	2020	4,302.25	12/15/2020	Professional services	4,302.25	9,416.46	Director	No - Approval obtained was at Manager Level
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#1	9	2020	407,293.71	3/1/2021	4th Concession North Reconstruction	1,977,023.78	2,154,924.93	Council	Yes - Tender approved in Council meeting on July 13, 2020
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#2	11	2020	1,021,757.56						
PIERASCENZI CONSTRUCTION LTD	T04-2020-03 PC#3	12	2020	547,972.53						

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.

Schedule 19

Procurement Analysis

Pacific Avenue Watermain Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
<b>Reporting</b>				
11.1	An administrative report to the CAO by a Director is required for the approval of the acquisition of goods and/or services where all of the following criteria has been met: 11.1.1. The value of the goods and/or services is between \$50,000 and \$100,000. 11.1.2. Procedures defined by this policy have been followed. 11.1.3. The acquisition is within the approved departmental budget amount with the funding sources determined. 11.1.4. The lower responsive bid is being recommended.	Delegation of Authority Request to execute an agreement with Hrycay Consulting Engineers originated by Todd Hewitt (Project Manager) signed by Antonietta Giofu (Director of Engineering and Public Works), Bobbi Reive (Financial Planning Administrator), Justin Rousseau (Treasurer) and John Miceli (CAO).	MET - Negotiated price was just below \$50,000 threshold, however the report to CAO outlining the RFP, proposal details and funding availability was provided and signed by the appropriate parties.	Delegation of Authority - RFP # E08-2019-036
11.2	A report to Council by a Director is required for the approval of the acquisition of goods and/or services where any one or more of the following criteria has been met: 11.2.1. The value of the goods and/or services is over \$100,000. 11.2.2. The Procurement Policy is being waived. 11.2.3. Acquisition is a lease arrangement. 11.2.4. The acquisition exceeds the approved departmental budget. 11.2.5. There was no provision in the approved budget for this item and the item is an unbudgeted expenditure. 11.2.6. The lowest responsive bid is not being recommended for award of contract. 11.2.7. The CAO requests that a report be presented to Council for consideration and approval. 11.2.8. There is a requirement by a senior level of government (federal or provincial) for Council approval. 11.2.9. A Change Order is required and/or expanded works will alter the cost of the project above 5% of the original approved project cost.	Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor for the construction tender .	MET - Value of the construction project greater than \$100,000 therefore report to Council is required	Report to Council dated June 30, 2020, Subject: Pacific Avenue Watermain and Road Replacement (Richmond St. to Simcoe St.) - Tender Results
<b>Purchase Orders</b>				
13.1	Purchase orders shall be obtained from the Manager of Special Projects prior to any purchase or acquisition of services valued at \$5,000 and over.	PO #2020-055 was issued on July 24, 2020 relating to the Pacific Avenue Watermain Tender to D'Amore Construction Ltd. for \$1,019,009 + HST by Todd Hewitt. No purchase orders were issued for the engineering/consulting services and sewer inspection services obtained from Hrycay Consulting Engineers Inc., Wood PLC and Hurricane SMS.	NOT MET - Though a purchase order was issued relating to the construction tender, no PO's were issued for other vendors with costs greater than the \$5,000 threshold.	PO #2020-055
13.2	Purchase orders shall be considered approved for commencement when the following signatures are present on the purchase order: 13.2.1. Issuing Manager/Director 13.2.2. Director of Financial Services 13.2.3. Manager of Special Projects 13.2.4. CAO (only required in instances where the purchase is an unbudgeted expenditure)	PO #2020-055 was signed by the Purchasing Coordinator and Treasurer but was missing the Issuing Manager/Director signature.	NOT MET - One of three required signatures missing from the purchase order.	PO #2020-055
<b>Purchasing Thresholds - Items and Services Valued over \$50,000</b>				
14.3.1	Reports shall be provided by the issuing department Director for consideration and approval of the award of contract. This report shall provide a summary of the bid process and provide sources of financing, allocation of revenues and other financial commentary where appropriate. The reporting structure is as follows: 14.3.1.1. Valued between \$50,000 to \$100,000 – Report submitted to the CAO for consideration and approval. 14.3.1.2. Valued over \$100,000 – Report submitted to Council for consideration and approval.	Delegation of Authority Request to execute an agreement with Hrycay Consulting Engineers originated by Todd Hewitt (Project Manager) signed by Antonietta Giofu (Director of Engineering and Public Works), Bobbi Reive (Financial Planning Administrator), Justin Rousseau (Treasurer) and John Miceli (CAO).  Report dated June 30, 2020 authored by Todd Hewitt provided to Council July 13, 2020. Includes background of project, bids received, risk analysis, financial impacts and the recommended vendor.	MET - Negotiated price was just below \$50,000 threshold, however the report to CAO outlining the RFP, proposal details and funding availability was provided and signed by the appropriate parties.  MET - Report provided by Todd Hewitt (Project Manager) to Council required for projects valued over \$100,000.	Delegation of Authority - RFP # E08-2019-036  Report to Council dated June 30, 2020, Subject: Pacific Avenue Watermain and Road Replacement (Richmond St. to Simcoe St.) - Tender Results

Schedule 19				
Procurement Analysis				
Pacific Avenue Watermain Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
14.3.2	Copy of contract approval shall be provided to the Manager of Special Projects in writing by way of CAO's approval or Council resolution.	Motion carried at the July 13, 2020 meeting that the Mayor and Clerk be authorized to execute an agreement with D'Amore Construction Limited for completion of the Pacific Avenue Watermain and Road Replacement (Richmond St. to Simcoe St.)	MET - Council approved in open meeting.	Regular Council Meeting Minutes - July 13, 2020
14.3.4	A Purchase Order is required prior to issuing Tenders or RFPs.	No purchase order was issued for Hrycay.  The purchase order for construction was issued on July 24, 2020 subsequent to the issuing of tender and agreement with D-Amore Construction.	NOT MET - No purchase order was issued.  NOT MET - The purchase order was dated after the tender was issued.	PO #2020-055 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
Tender				
14.3.7.1	Used for items, services, or construction with precise specifications valued over \$50,000.	Tender issued for the construction project.	MET - Tender issued for construction project valued over \$50,000.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
14.3.7.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services can be defined and for which a clear and single solution exists. b. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. c. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. d. An authorized Purchase Order has been provided to the initiating department for the goods and services. e. Bids can be submitting on a common pricing basis. f. Best value for the Town can be achieved by an award selection made on the basis of the lowest bid that meets specifications.	Tender process was undertaken.	MET - a. Requirements defined in section 2 of Tender. b. Total costs greater than \$50,000. c. Project was approved in the 2020 Capital budget (PWD CAP-4 & WATER CAP-1) with funding through reserves, water rates, grant funding, and FGT. d. Purchase order was authorized though not until after tender issuance. e. Bids submitted using a cost basis f. True, bids are sealed and opened together to identify lowest bidder.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039 2020 Capital Budget
14.3.7.3	A tender is a competitive process where suppliers are requested to submit tenders with definitive specifications, volumes and scope of work. The formal process includes: a. Preparation of tender documents by the Manager of Special Projects, in coordination with initiating department. This document provides the prospective bidders with clear instructions, specifications, contract terms and a tend form on which tenders are to be submitted. b. Official receipt and opening of bids. c. Invitation to bidders by public advertisement or direct invitation, at the discretion of the Manager of Special Projects and the Project Manager.	Tender documents were prepare by Todd Hewitt. Tender bids received via the Bids and Tenders website. Invitation to bidders was advertised on the Bids and Tenders website.	MET - formal process for preparing tender documents, receipt of bids and advertisement of bids was completed.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
14.3.7.4	Tenders require a reply by a designated date and time, signed by a corporate officer authorized to bind the Corporation. Any requested bid deposits, securities, or bonds must be included with the submission. Replies are delivered directly to the Clerks Department and are opened at a public tender meeting. If only one tender is received, the Town has the option of not opening the bid and closing the call for tender as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	The tender bid cut-off time was listed on the tender documents as before 11:00 a.m. Monday June 22, 2020.	MET - Tender documents listed the required submission time and date. Tender bids were received through the bids and tenders website and opened and reviewed by the Town and consulting engineer.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
14.3.7.5	Tenders will be issued by the Manager of Special Projects.	Tender issued by Todd Hewitt (Manager of Engineering & Public Works)	MET - Todd Hewitt was the Project Manager.	
14.3.7.6	The award of contract shall be to the lowest compliant bid, in keeping with the specifications and past contractor performance.	Lowest compliant bid received for the construction tender was from D'Amore Construction Ltd for \$1,151,480.17.	MET - D'Amore Construction Ltd. was awarded the contract.	Bid Closing Submission Summary - E08-2020-039
Request for Proposal (RFP)				
14.3.8.1	Used for the engagement of professional and consulting services for a project over \$50,000 where a project design or execution plan is required to be provided with the proposal submission.	RFP was issued for engineering consulting services.	MET - RFP was issued for consulting services for the construction project valued over \$50,000 and required an execution plan with the proposal submission.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036



**Schedule 19**

**Procurement Analysis**

**Pacific Avenue Watermain Project**

<b>Policy Section</b>	<b>Policy Requirement</b>	<b>Action taken for Project</b>	<b>Requirement Met?</b>	<b>Documents Reviewed</b>
14.3.8.2	This process is undertaken in cases where all of the following criteria exist: a. The requirements for goods and services cannot be specified. b. The requirements of the Town are best described in a general performance specification. c. The total cost of the goods and services is greater than \$50,000 excluding applicable taxes. d. Sufficient funds are available in the approved Operating or Capital budget to pay for the goods and services. e. An authorized Purchase Order has been provided to the initiating department for the goods and services. f. Best value for the Town can be achieved by an award selection made on the basis of a specified RFP evaluation criteria ranking scheme and analysis by an RFP evaluation committee.	RFP process was undertaken.	NOT MET - a. Requirements could not be specified. b. Requirements of the Town best described in general performance specifications. c. Total costs less than \$50,000. d. Project was approved in the 2020 Capital buget (PWD CAP-4 & WATER CAP. 1) with funding through reserves, water rates, grant funding, and FGT. e. No purchase order was issued. f. RFP evaluation criteria ranked by 3 Town staff.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 2020 Capital Budget
14.3.8.4	A standard RFP requires information from proponents that includes, but is not limited to, qualifications and experience, strategy, approach, methodology, scheduling, past performance, facilities and equipment, references, as well as associated cost.	All noted requirements were included in the RFP document.	MET - required information stated in the RFP document.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036
14.3.8.5	RFPs are not formally opened in public and are scored by a designated Evaluation Committee using an evaluation scoring scheme based on the submission criteria required in the proposal submissions. RFPs are not awarded solely on the proposal price, but are awarded based on the highest scoring compliant proposal and at the recommendation of the Evaluation Committee. Price is a consideration during the evaluation and the weight of the proposal price shall vary based on the specific project program. It is not necessary to disclose prices or terms at the time of submission. If only one proposal is received, the Director has the options of not opening the proposals and closing the call for proposals, as outlined in Section 15.6 – Only One Bid Received from a Call for Bids.	Hrycay was the only bidder for the RFP for Engineering Services. Their bid was evaluated by a team of three Town staff against four selected criterion.	MET - Hrycay proposal was evaluated and ranked according to how the proposal scored against the evaluation criteria.	Proposal Evaluation and Criteria Ranking Sheets - Engineering Services for Pacific Avenue Watermain Replacement

**Sealed Bid Procedures**

15.1.5	Documents and any other information provided to potential suppliers and bidders must identify the minimum requirements and specifications that suppliers and bidders must meet.	Proposal Submission Requirements were included in the RFP. Standard Requirements and Specifications were included in the tender documents.	MET - Specifications and requirements included within the RFP and tender documents.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
15.1.9	Insurance requirements specified in bid documents for service providers and contractors will be specified and approved by the Town's Risk Manager. The Town may alter the insurance requirements stated in this policy at their discretion and at any time.	Insurance requirements were included in the RFP and tender documents.	MET - Insurance Requirements included in section 9 in the RFP and tender documents.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
15.1.10	All sealed bid documents shall include provisions regarding the Accessibility for Ontarians with Disabilities Act (AODA). See Section 31.	AODA provisions were included in the RFP and tender documents.	MET - AODA provisions included in section 44 in the RFP and section 40 in the tender documents.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039

**Bonds and Securities**

Schedule 19				
Procurement Analysis				
Pacific Avenue Watermain Project				
Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
15.2.1	The Manager of Special Projects, the Director of Financial Services, and the Project Manager shall agree on the most appropriate measures to guarantee execution and performance of a contract which may include, but are not limited to: 15.2.1.1. Financial bonds for contract performance. 15.2.1.2. Certified cheque, bank draft or money order. These are permitted for contracts that shall be reasonably competed within three months of the award of contract. 15.2.1.3. Irrevocable Letter of Credit naming the Town of Amherstburg as beneficiary that permits draws to be made without inquiry by the issuer as to whether the Town has a right between itself and the supplier to make a demand. 15.2.1.4. Other forms of security deposits, provisions for liquidated damages, progress payments and holdbacks.	Bid security was to be provided in the form of a digital bid bond in the amount of 10% of the bid price. No bonds were required as part of the RFP.	MET - Bid bond was required and stated in Section 5 of the tender documents.	RFP - Engineering Services for Replacement of the Watermain & Pavement on Pacific Avenue E08-2019-036 Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
<b>Bid Bonds</b>				
15.2.3.2	The amount of the bid bond shall be at the discretion of the Manager of Special Projects and the Project Manager, but shall not be less than 10% of the bid. The Town may waive the requirement of a bid bond if the cost of obtaining said bid bond is disproportionate to the cost of the contract prior to issuing a bid request.	The digital bid bond was set at 10% of the bid according to Section 5 of the tender documents.	MET - digital bid bond was set at 10%, thus meeting the minimum requirement.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
<b>Performance Bond and Labour and Materials Payment Bond</b>				
15.2.4.1	Performance Bonds and Labour and Materials Payment Bonds are required for all construction projects valued over \$75,000.	Labour and Materials Payment and Performance bonds were required for the project.	MET - project was greater than \$75,000 and as such a labour and materials payment and performance bond was required.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
15.2.4.4	Where Performance Bonds and Labour and Materials Payment Bonds are required, the amount of such security shall be no less than 50% of the amount of the total project cost. The Manager of Special Projects, Risk Manager, and the Project Manager shall have the discretion to require security in excess of 50% of the total project cost, if in their opinion it would be in the best interests of the Town to do so.	The performance and labour and materials payment bonds were set at 100% of the project cost.	MET - performance and labour and materials bonds were set at 100%, thus meeting the minimum requirement.	Tender - Pacific Avenue Watermain and Pavement Replacement E08-2020-039
<b>Sealed Bid Opening and Analysis</b>				
15.5.5	All submitted bids, proposals, and tenders shall be verified, tabulated, and analyzed for errors and omissions by the Manager of Special Projects. A document containing the results of the bid analysis will be provided to the issuing department. This review and analysis must be conducted prior to the recommendation to Council on the award of contract.	RFP proposals received were summarized on a sheet detailing vendors for which bids were received and then further evaluated by three Town staff in accordance to four criterion. Tender bids received were summarized in a report prepared through the Bids and Tenders website which was then reviewed by Town staff and the consulting engineer.	MET - RFP proposals received by the Clerks department and analyzed by appropriate Town staff. Tender bids summarized through a Bids and Tenders system generated report and provided to relevant Town staff.	Bid Opening - RFP: Engineering for Pacific Ave-Watermain/Pavement Replacement Proposal Evaluation and Criteria Ranking Sheets - Engineering Services for Pacific Avenue Watermain Replacement Bid Closing Submission Summary - E08-2020-039
<b>Contracts and Agreements</b>				
17.1	Formal agreements or contracts shall be issued when the resulting acquisition is complex and includes various particular terms and conditions, or when the risk Manager and the Manager of Special Projects deem appropriate.	Agreement was made with Hrycay Consulting Engineers Inc. on September 19, 2019. Agreement was made with D'Amore Construction Ltd. on July 17, 2020.	MET - project is complex and includes various particular terms and conditions so a formal agreement was entered into.	Agreement between The Corporation of the Town of Amherstburg and Hrycay Consulting Engineers Inc. dated September 19, 2019. Agreement between The Corporation of the Town of Amherstburg and D'Amore Construction Ltd. dated July 17, 2020.

Schedule 19

Procurement Analysis

Pacific Avenue Watermain Project

Policy Section	Policy Requirement	Action taken for Project	Requirement Met?	Documents Reviewed
17.2	Council must approve the award of contract or agreement for acquisitions over \$100,000 prior to the contract being officially awarded to the selected proponent.	RFP agreement was below the threshold requirement for Council to approve. Tender agreement listed above was approved by Council at the July 13, 2020 meeting.	MET - RFP agreement was below the threshold for requiring Council approval. The construction agreement was greater than the \$100,000 threshold, at \$1,019,009.00 + HST and was approved by Council prior to official awarding.	Regular Council Meeting Minutes - July 13, 2020
17.3	Formal agreements and contracts entered into as a result of a commitment to acquire goods or services shall be in a form satisfactory to the Town and shall be executed by the individuals authorized to execute contracts and agreements for the purchasing threshold that the acquisition falls under as follows: 17.3.1. Under \$100,000 – signed by the CAO and requisitioning Director 17.3.2. Over \$100,000 – signed by the Mayor and the Clerk	Hrycay contract was signed by CAO John Miceli and Antonietta Giofu, Director of Engineering and Public Works. D'Amore contract was signed by Mayor Aldo DiCarlo and Municipal Clerk Paula Parker.	MET - The Hrycay contract was under the \$100,000 threshold therefore requiring the CAO and requisitioning Director signature. The D'Amore contract was over the \$100,000 threshold therefore requiring Mayor and Clerk signature.	Agreement between The Corporation of the Town of Amherstburg and Hrycay Consulting Engineers Inc. dated September 19, 2019. Agreement between The Corporation of the Town of Amherstburg and D'Amore Construction Ltd. dated July 17, 2020.
<b>Contractor Performance Rating System</b>				
23.1	Upon completion of contracted services, a post-project performance review will be arranged between the Project Manager and the Contractor. This review will provide an overview of the Contractor's performance and provide a recommendation by the Project Manager as to whether the Contractor's performance was satisfactory or unsatisfactory.	Not completed.	NOT MET - performance review was not completed.	

Schedule 20

Invoice Sampling

Pacific Avenue Watermain Project

					KPMG Vouching					
Vendor Name	Invoice Number	Period	Year	Net Amount	Invoice Date	Nature	Invoice Amount	Vendor Total	Approval Requirement [Note 1]	Appropriate Approval Obtained?
HRYCAY CONSULTING ENGINEERS INC.	M438.01	5	2020	\$ 10,738.16	1/15/2020	Engineering services	\$ 10,738.16	\$ 80,021.86	CAO	Yes - Agreement signed by CAO
HRYCAY CONSULTING ENGINEERS INC.	M434.04	12	2020	13,159.08	2/11/2021	Engineering services	13,159.08			
HRYCAY CONSULTING ENGINEERS INC.	M438.02	3	2020	8,969.94	2/25/2020	Engineering services	8,969.94			
HRYCAY CONSULTING ENGINEERS INC.	M438.04	11	2020	28,401.42	11/17/2020	Engineering services	28,401.42			
HRYCAY CONSULTING ENGINEERS INC.	M438.05	12	2020	11,562.16	2/11/2021	Engineering services	11,562.16			
HURRICANE SMS INC	19179	6	2020	3,641.43	2/25/2020	Lateral launch camera unit	3,641.43	14,048.74	Director	No - Approval Obtained was at Manager Level
WOOD ENVIRONMENTAL & INFRASTRUCTURE SOLUTIONS A		12	2020	4,339.00	12/15/2020	Professional services	4,339.00	7,595.12	Director	No - Approval Obtained was at Manager Level
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039	9	2020	366,712.32	2/11/2021	Pacific Ave. Watermain and Pavement Replacement	882,205.00	970,478.52	Council	Yes - Tender approved in Council meeting on July 13, 2020
D'AMORE CONSTRUCTION (2000) LTD	EO8-2020-039 PC#2	11	2020	158,277.34						
D'AMORE CONSTRUCTION (2000) LTD	E08-2020-039 PC#3	12	2020	357,216.31						

[1] Approval requirements were assessed according to Section 10 of the Procurement Policy.



## THE CORPORATION OF THE TOWN OF AMHERSTBURG

### OFFICE OF CORPORATE SERVICES

**MISSION STATEMENT:** Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

Author's Name: Donna King	Report Date: July 14, 2022
Author's Phone: 519 736 0012 ext. 2242	Date to Council: July 25, 2022
Author's E-mail: dking@amherstburg.ca	Resolution #:

**To:** Mayor and Members of Town Council

**Subject:** New Policy – Disconnecting from Work

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#### 1. **RECOMMENDATION:**

It is recommended that:

1. The Disconnecting from Work Policy **BE APPROVED** as recommended in the report from the Manager of Human Resources dated July 14, 2022.

#### 2. **BACKGROUND:**

This policy is established to ensure the Town's compliance with Bill 27, *Working for Workers Act* which resulted in significant amendments to the *Employment Standards Act (2000)*, specifically the addition of disconnecting from work provisions which required employers with more than 25 employees as of January 1, 2022 to have a written policy in place regarding disconnecting from work effective June 2, 2022. The establishment of this policy will secure the Town's obligation to put in place appropriate measures to address and enable its employees to disconnect from their work outside of regularly scheduled hours.

The policy explicitly confirms the Town's commitment to support employee overall health but reinforces a clear delineation and separation from work by ensuring employees understand available supports and mechanisms in place to facilitate their disconnecting from work, within reasonable exceptions that may arise.

#### 3. **DISCUSSION:**

The need for legislative direction regarding separation from work arose out of a need to reinforce for employees that an employee's time outside of normal working hours is intended for employees to recharge and step away from work responsibilities in a

general workplace landscape that has become increasingly blurred and poses challenges for employees to disconnect from their work. There exists a common understanding that habitually using personal time to complete work activities has the potential for an adverse health effect on employees and a negative impact for workplaces.

Disconnecting from Work is defined as not engaging in a range of work-related activities and communications including meetings, e-mails, telephone calls, video calls or sending or reviewing messages such that employees are free from the performance of work outside of their normal working hours in accordance with the Employment Standards Act, 2000 (ESA) and this Policy, subject to any exceptions outlined within the Policy.

The Disconnecting from Work Policy provides the Town with a framework for addressing expectations related to disconnecting from work and also includes enough breadth of circumstantial application to allow for good judgement to be applied as individual or role specific circumstances arise. This policy also ensures that all parties understand their respective responsibilities to act consistently with policy expectations and model behaviours that support work-life separation, as well to have active discussions about how the work is handled as situations arise that challenge this separation. The framework follows a comprehensive approach to clearly identify what is meant by disconnecting from work, what is expected in terms of workload and productivity, working hours and lays out examples of potential exemptions to the explicit separation of work and personal time.

Town employees are provided with potential solutions regarding how to handle work-related communications that may come in outside of regularly scheduled work hours and provides reinforcement regarding what mechanisms are in place to ensure employees have the opportunity to step away from their responsibilities.

This policy is not intended to address every foreseeable or yet to be imagined scenarios.

The Disconnecting from Work policy is attached in DRAFT form for Council's review and approval.

#### **4. RISK ANALYSIS:**

Approval of the policy will bring the Town into alignment with legislative requirements, will confirm the commitment of the Town to its employees' overall health and well being, and will reinforce positive and proactive discussions that have been in place to bring this policy to its realization.

The policy addresses the complex nature of work-life separation and work-life balance and also outlines supports for employees to address any concerns they may have regarding how the policy is applied. Employee overall health is a top of mind topic in the modern workforce and putting in place parameters to address this common and evolving issue will assist leaders and contributors alike in navigating the disconnecting from work landscape.

Furthermore, the Disconnecting from Work policy supports active discussions regarding the real nature of the work and brings to light the potential risk of undocumented overtime and the liability associated with that practice, should it be found to exist.

The Town will further be in a place to facilitate improved understanding of the Town's policies for Town employees and ensure that the authority, roles and responsibilities under those policies are clearly defined.

**5. FINANCIAL MATTERS:**

Failure to implement this policy could cause corresponding financial impacts such as lost productivity due to increased health claims, absenteeism, presenteeism, as well as the liability associated with undocumented overtime.

**6. CONSULTATIONS:**

Tracy Prince, Director Corporate Services and Chief Financial Officer  
Valerie Critchley, Chief Administrative Officer  
Senior Management Team  
Kevin Fox, Policy and Committee Coordinator

**7. CONCLUSION:**

The policy amendments outlined in this report will bring the Town into alignment with current legislative expectations, are consistent with policy/practices in other local municipalities and the province which have been tailored to the Town's workforce and culture and are thereby recommended for approval.

  
\_\_\_\_\_  
Donna King  
**Manager, Human Resources**

## Report Approval Details

Document Title:	Disconnecting from Work.docx
Attachments:	- Disconnecting from Work Policy.docx
Final Approval Date:	Jul 18, 2022

This report and all of its attachments were approved and signed as outlined below:



Tracy Prince




Valerie Critchley

**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes



# POLICY

	Policy:	<b>Disconnecting from Work</b>		
	Department:	Corporate Services		
	Division:	Human Resources	By-Law No.:	N/A
	Administered By:	Manager, Human Resources	Approval Date:	DRAFT
	Replaces:	N/A		
	Attachment(s):	N/A		

## 1. POLICY STATEMENT

The Corporation of the Town of Amherstburg (the Town) recognizes the changing nature of work and how technological advances have contributed to lack of separation between an employee’s work and personal time. The Town recognizes that work-related pressures and the inability to disconnect from the work can result in stress and deterioration of employee health and well-being. The Town is committed to supporting employee’s overall health by reinforcing clear delineation and separation from work by ensuring employees understand what supports and mechanisms are in place to facilitate Disconnecting from Work outside of regularly schedule hours.

## 2. PURPOSE

- 2.1. This policy provides clarity regarding an employee’s disconnecting from work outside of their normal working hours, subject to reasonable exceptions and the Town’s obligations to put in place appropriate measures to address this Disconnecting from Work as outlined in *Bill 27, Working for Workers Act*.
- 2.2. This policy defines what is meant by “Disconnecting from Work” and provides the framework for which the Town will implement and fulfil the requirements as set out in legislation.
- 2.3. This policy confirms the Town’s commitment to support employee well-being by implementing the required measures and messages allowing for the achievement of improved work-life balance where employees are encouraged to separate from work to recharge regardless of whether employees are working in the workplace or under a flexible or hybrid work arrangement.
- 2.4. This policy ensures parties understand their respective responsibilities regarding Disconnecting from Work.

## 3. SCOPE

- 3.1. This policy applies to all Town employees, unless otherwise specified.
- 3.2. This policy shall be reviewed every five (5) years from the date it becomes effective, and/or sooner at the discretion of the CAO or designate.

## 4. DEFINITIONS

- 4.1. **Disconnecting from Work** is defined as not engaging in a range of work-related activities and communications including meetings, e-mails, telephone calls, video calls or sending or reviewing messages such that employees are free from the performance of work outside of

their normal working hours in accordance with the *Employment Standards Act, 2000 (ESA)* and this Policy, subject to any exceptions outlined within the Policy.

Common definitions, acronyms, and terms are available in the Glossary located on the Town's Policies webpage.

## **5. INTERPRETATIONS**

Any reference in this policy to any statute or any section of a statute shall, unless expressly stated, be deemed to be reference to the statute as amended, restated or re-enacted from time to time. Any references to a by-law or Town policy shall be deemed to be a reference to the most recent passed policy or by-law and any replacements thereto.

## **6. GENERAL CONDITIONS**

### **Guidelines**

An employee's time outside of normal working hours is intended for employees to recharge and dedicate their time to activities that are of importance to them and wherever possible should not be used to complete work-related activities and tasks; however, owing to the current work landscape, including working from home arrangements, there may exist a lack of separation between home and work that presents challenges for employees to actually disconnect. The accessibility and proximity of the work may lead employees to continue working beyond their working hours. Habitually using personal time to complete work activities can contribute to employees' feelings of being "always on" and a felt obligation to continue working and/or respond to communication that comes in after regular working hours.

Employees unable to fully disconnect from their work may experience stress and other mental health challenges which are associated with many of the leading causes of disease and disability, can result in burnout, negatively affect performance, mood and attendance, and personal and professional relationships.

All employees are encouraged to know, and conduct their assigned work within, their established working hours to the extent that it is reasonably possible to do so. Aside from such times as work may be required outside of established working hours (i.e., employee's agreement, emergency situations, on-call duties) employees are free to disconnect from work during off hours, and are encouraged to do so.

This Policy will be governed by and interpreted in accordance with all applicable legislation, including (but not limited to) *Ontario Employment Standards Act, 2000 (ESA)* and *Occupational Health and Safety Act*.

Employee health and well-being are priorities and the Town is committed to improving overall employee health and wellness and providing employees with improved work-life balance.

### **6.1. Disconnecting from Work**

- 6.1.1. Employees are able and are supported to disconnect from their job- and job-related tasks, including communication outside of working hours and to do so without fear of reprisal.

- 6.1.2. Employees are encouraged to establish and follow clear boundaries between their work and personal lives.
- 6.1.3. Disconnecting from Work means that employees:
  - 6.1.3.1. Can and should stop performing their job duties and job-related tasks outside of expected working hours;
  - 6.1.3.2. Are not required to take work home to complete outside of regular working hours
  - 6.1.3.3. Are not expected or required to respond to work-related communication outside of regular working hours, while on rest breaks, or during any paid or unpaid time-off;
  - 6.1.3.4. Should take and use all of their scheduled work breaks and time off entitlements for non-work-related activities; and
  - 6.1.3.5. Will not face repercussion or be penalized for not communicating or continuing to work outside of their regular working hours.
- 6.1.4. Employees must also demonstrate respect for others' Disconnecting from Work and should not expect co-workers to respond, communicate, or complete work outside of their working hours.

## 6.2. **Workload and Productivity**

- 6.2.1. The Town understands that there are circumstances where employees wish or need to work outside of their normal hours to address a time-sensitive deadline, to attend to an urgent matter, or due to unforeseen circumstances; however, employees should not routinely work outside of their schedule hours to complete or catch up on work.
- 6.2.2. Employees having difficulty managing their workload during regularly schedule hours should meet with their direct manager to evaluate current workload, priorities and due dates.
- 6.2.3. Managers and Supervisors will work with employees to develop solutions to ensure:
  - 6.2.3.1. Current workload is reasonable and does not result in the employee working excess hours
  - 6.2.3.2. Regular job duties can be completed during working hours; and
  - 6.2.3.3. Employees can remain productive and meet goals and objectives
- 6.2.4. Working additional hours does not automatically equate to increased productivity. Employees are encouraged to seek ways to maximize productivity within their workday by using effective time management tactics including:

- 6.2.4.1. Scheduled calendar time blocking to complete specific tasks or communication and follow-up activities;
- 6.2.4.2. Strategizing with their manager to organize and prioritize work;
- 6.2.4.3. Break down projects and tasks into manageable portions and milestones;
- 6.2.4.4. Minimize disruptions by setting on-line status to “busy” or “do not disturb”;
- 6.2.4.5. Whenever possible, institute at least one dedicated work day per week without meetings; and
- 6.2.4.6. Set goals to work continuously for specified periods of time before taking a rest break or responding to communication (i.e., Pomodoro technique)

### 6.3. Working Hours

- 6.3.1.1. Employee’s working hours are established as laid out by their employment contract, in policy or collective agreements or prescribed between an employee and their direct manager.
- 6.3.1.2. It is generally expected that all employees are able to complete their work, including reviewing and responding to work-related communications during their normal hours of work. The Town does not expect that employees engage in work or work-related communications outside of their normal hours of work, subject to exceptions as detailed and outlined below.
- 6.3.1.3. Employees who are unable to complete their work or attend to work-related communications within normal working hours are to notify their manager at the earliest opportunity.

### 6.4. Exceptions

- 6.4.1. There are situations where it may be necessary for employees to perform work or communication with colleagues outside of their normal hours of work, examples include but are not limited to the following:
  - 6.4.1.1. Emergency or exigent circumstances that arise with or without notice
  - 6.4.1.2. Requirement to assist or fill in with short notice for a colleague
  - 6.4.1.3. Nature of the employees’ work is such that it requires work and/or work-related communications to be accomplished outside of their normal working hours.
  - 6.4.1.4. Unforeseen business or operational reasons
  - 6.4.1.5. Employee request or agreement to work certain hours or have flexible working hours; and

- 6.4.1.6. Other circumstances as outlined by an employee's manager that are deemed inherent to the position

## 6.5. Meetings, Calls and Work-Related Communications

- 6.5.1. Employees should make all reasonable efforts to schedule meetings, calls and attendance to work related communications during normal hours of work, subject to exceptions outlined in this Policy.
- 6.5.2. Employees may feel obligated to send or respond to messages outside of working hours. The Town, may on occasion send general communication to employees when they are in fact not working (i.e., day off or scheduled vacation) but will endeavour to ensure that communications are such that they do not require an immediate response, unless it is unavoidable to do so.
- 6.5.3. Employees must also respect other's disconnecting from work and limit or avoid direct communications (i.e., sending emails, text messaging, instant messaging) or phone calls to employees and clients outside of regularly scheduled work hours, during breaks, or during times where employees are known to be off (i.e., regularly scheduled day off or vacation time.)
- 6.5.4. The Town recognizes that it may be necessary to send communication to a group of employees (i.e., department), or to forward important communication to an employee who is not working. In these instances, responses should not be expected until such time as the employee has returned to work. In urgent or emergency situations where a response is required, manager approval should be sought prior to sending.
- 6.5.5. Employees not replying to work-related communications outside of their working hours will not face repercussions.
- 6.5.6. Communication boundaries can be set by doing the following:
  - 6.5.6.1. Set clear expectations for an e-mail response time;
  - 6.5.6.2. Logging off for the day or setting your on-line status to "away", "out of office", "do not disturb", or "offline" when not working;
  - 6.5.6.3. Scheduling break times in your calendar; and
  - 6.5.6.4. Avoiding using work email for unrelated communication, such as newsletters, coupons or personal correspondence
- 6.5.7. Employees should at all times strive to act consistently with limited sending and responding to communications outside of scheduled hours. However, should it be necessary to conduct work, compose messages or communications outside of working hours, consider using a scheduling tool that allows the communication to be sent at a specified time during work hours or clarify in the communication that a response is not expected outside of normal working hours.

- 6.5.8. Employees are expected to use their best judgement when determining whether to conduct work activities, send or respond to work-related communications outside of normal working hours.

## 6.6. **Breaks and Time Off**

- 6.6.1. Meal breaks are provided to employees to meet legislative requirements and to allow employees the opportunity to become refreshed enabling their ability to refocus on their work productively. Employees are encouraged to refrain from work activities during these periods.
- 6.6.2. The Town understands the importance of having personal time off for its employees. Employees are encouraged to use their accrued paid vacation time in full every year to allow for rest, relaxation and personal pursuits with any exemptions going to the CAO for approval.
- 6.6.3. Employees are expected to, wherever possible to complete time-sensitive projects and meet deadlines prior to commencing their vacation and/or to have planned for sufficient coverage in their absence. Managers will work with employees to ensure appropriate delegation of tasks and duties required to be completed in their absence to maintain workflow and productivity. Employees should not be reluctant to take vacation due to workload pressures, unless there are limitations or restrictions as a result of a due date, project priority, scheduling conflict or unforeseen circumstance that prevent an employee from doing so.

## 6.7. **Overtime**

- 6.7.1. Hours worked outside an employee's standard hours may lead to overtime hours. The Town permits employees to request or require overtime in certain situations to ensure work is completed; however, employees are not permitted work overtime unless directed or pre-approved by their manager.

## 6.8. **Mental Health Support**

- 6.8.1. The Town recognizes that the workplace plays a significant role in managing and supporting employee mental health, and understands that deterioration of mental health and wellness can be triggered by excess pressures at work or at home and result in lowered work performance and harm to one's physical and mental condition.
- 6.8.2. The Town will support employee mental health by:
  - 6.8.2.1. Minimizing work-related sources of stress;
  - 6.8.2.2. Addressing internal factors that contribute to employee burnout;
  - 6.8.2.3. Regularly address workload, productivity and expectations;
  - 6.8.2.4. Promote work-life balance;

- 6.8.2.5. Assist employees in recognizing the signs and symptoms of mental health challenges;
- 6.8.2.6. Having an open-door policy for communication and providing a work environment where employees can be assured they can raise issues of mental health with their manager;
- 6.8.2.7. Treating mental health with the same level of importance as physical health and safety;
- 6.8.2.8. Conducting risk assessments to identify workplace factors that contribute to worsening or improving metal health and
- 6.8.2.9. Providing employees with the assistance and access to resources needed to support mental health (i.e., employee assistance programs, accommodations, flexible work arrangements etc.).

## 7. **RESPONSIBILITIES**

Shared responsibility exists for all employees to work together to ensure everyone is able to disconnect from work outside of normal working hours in accordance with this Policy.

7.1. **Council** has the authority and responsibility to:

7.1.1. Support employees Disconnecting from Work Policy.

7.2. The **CAO** has the authority and responsibility to:

7.2.1. Ensure compliance with the Disconnecting from Work Policy.

7.2.2. Support managers in addressing barriers including workload pressures that have the potential to interfere with the intent and application of this policy.

7.3. The **Manager, Human Resources** has the authority and responsibility to:

7.3.1. Provide new and existing employees with a copy of this Policy within 30 days of their employment as well as provide and amended versions of the Policy within 30 days of any amendment's.

7.3.2. Provide advice on the review and amendments to this Policy as often as may be required.

7.4. **Management** has the authority and responsibility to:

7.4.1. Take all reasonable steps to ensure that employees under their supervision are able to disconnect from work outside of their normal hours of work in accordance with this Policy.

7.4.2. Make attempts to resolve employee concerns regarding compliance with this Policy.

- 7.4.3. Advise employees of the limited instances in which they may be expected to perform work outside of their normal hours of work; and
  - 7.4.4. Refrain from penalising or taking reprisal action against employees who have questions regarding this Policy or request compliance with it. Legitimate management direction and/or corrective action towards employees is not considered as reprisal action.
  - 7.4.5. Provide employees with information regarding their normal hours of work given the nature of their work and any other information required to assist employees with complying with this Policy.
- 7.5. **Employees** have the responsibility to:
- 7.5.1. Take all reasonable steps to ensure that they effectively manage their work and work-related communications during their normal working hours
  - 7.5.2. Fully cooperate with any time recording methods the Town uses to track or monitor hours of work
  - 7.5.3. Take all reasonable steps to ensure that their colleagues are able to disconnect from work in accordance with this Policy; and
  - 7.5.4. Notify their manager if they experience undue pressure to work or respond to work-related communications outside of their normal working hours, or if they are otherwise unable to comply with the Policy.

## **8. REFERENCES AND RELATED DOCUMENTS**

- 8.1. [\*Employment Standards Act, 2000\*](#)
- 8.2. [\*Occupational Health and Safety Act \(OHSA\), R.S.O 1990\*](#)
- 8.3. [Town of Amherstburg's Hours of Work Policy](#)
- 8.4. [Town of Amherstburg's Duties Policy](#)
- 8.5. [Town of Amherstburg's Time-In-Lieu-Of Overtime Policy](#)
- 8.6. [Town of Amherstburg's Health and Safety Policy](#)
- 8.7. [Town of Amherstburg's Work at Home in the Event of an Emergency Policy](#)
- 8.8. [Town of Amherstburg's Workplace Wellness Program Policy](#)
- 8.9. [Town of Amherstburg's Non Union Annual Vacation Policy](#)





THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF THE CORPORATE SERVICES

MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

Table with 2 columns: Author's Name, Report Date, Author's Phone, Date to Council, Author's E-mail, Resolution #.

To: Mayor and Members of Town Council

Subject: Policy Amendments – Vaccination Policy

1. RECOMMENDATION:

It is recommended that:

- 1. The Vaccination Policy BE AMENDED as recommended in the report from the Manager, Human Resources dated July 5, 2022.

2. BACKGROUND:

The Town adopted the current Vaccination Policy on September 16, 2021 with a subsequent revision adopted on November 16, 2022. Since the revision of November 16, 2022, Council approved (May 24, 2022) the employer to engage in discussions with the Union to return 4 (four) unionized employees placed on unpaid leave of absence due to non-compliance with that policy. Since that time, a Settlement has been reached returning the employees to their former roles effective June 27, 2022.

In addition to the change in circumstances referred to above, there are a number of relevant conditions that support the proposed policy amendments including the lifting of the Province’s Emergency Order, the full progression of Ontario’s Reopening Plan and the corresponding lifting of Mask Mandates.

2. DISCUSSION:

Policy amendments referred to below reflect the circumstances as outlined above and will bring the Town into better alignment with current state as well as in a position to address any future pandemic related public health measures that may be required in the future.

Vaccination Policy: The recommended changes are indicated in the updated draft policy attached to this report.

In summary the significant changes are as follows:

- Reference to Covid-19 as the exclusive pandemic related disease has been expanded in cases to include the potential for other future pandemic related diseases to be addressed as part of this policy.
- Exclusive description and categorization of vaccination levels (requirement and declaration status) has been removed and replaced with language to address any state as recommended by the Chief Medical Officer of Health.
- Reference to contractor requirement for vaccination has been struck from the policy.
- Definition Section has been updated to reflect current state conditions.
- Testing results has been updated to align with current Ontario Screening Requirements of Covid-19.
- Corporate Accommodations section has been updated to include legacy statement regarding exceptions to the policy for the four (4) Town employees returning from unpaid leave of absence for non-compliance to the earlier versions of the policy.

#### **4. RISK ANALYSIS:**

Approval of the policy amendments as recommended in this report addresses the labour issue that has since been resolved by the Settlement referred to above, brings current policy and practice into alignment with the province's recommendations as well as ensures the employer has options to implement should a future pandemic related disease require re-implementation of more stringent measures. The Town will further be in a place to facilitate improved understanding of the Town's policies for Town employees and ensure that the authority, roles and responsibilities under those policies are clearly defined.

Other Town procedures including the Infectious Disease Reporting during a Pandemic Procedure will require review once approval of the proposed changes in the Vaccination Policy has been obtained to ensure they are consistent with the above recommended adjustments. The Use of Face Coverings or Masks within Enclosed Public Spaces By-law (No.: 2020-046) was repealed effective March 28, 2022. Related to the repeal of the By-law, the policy only remains in force and effect until such time as the Municipality is advised by the Medical Officer of Health that the use of Face Coverings is no longer required, rendering this it as redundant.

#### **5. FINANCIAL MATTERS:**

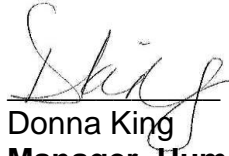
The financial impact to the Town has been contained within the parameters of Council's direction to staff on May 24, 2022. Details of the Minutes of Settlement are retained within the Town's records should that information be required to share.

#### **6. CONSULTATIONS:**

Tracy, Prince, Director Corporate Services and Chief Financial Officer  
Valerie Critchley, Chief Administrative Officer

7. **CONCLUSION:**

The policy amendments outlined in this report will bring the Town into alignment with existing practices, are consistent with policy/practices in other local municipalities and the province and are thereby recommended for approval.

A handwritten signature in cursive script, appearing to read "Donna King", written in black ink.

Donna King  
**Manager, Human Resources**

## Report Approval Details

Document Title:	Council Report- Policy Amendments - Vaccination Policy (July 14 2022) Final Draft (002).docx
Attachments:	- Vaccination Policy June 17 2022_red lined.docx
Final Approval Date:	Jul 20, 2022

This report and all of its attachments were approved and signed as outlined below:




Valerie Critchley

**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes

# POLICY

	Policy:	<b>Vaccination Policy</b>		
	Department:	CAO's Office		
	Division:	Human Resources Division	By-Law No.:	N/A
	Administered By:	Manager of Human Resources	Approval Date:	DRAFT
	Replaces:	Vaccination Policy – September 16, 2021		
	Attachment(s):	N/A		

## 1. POLICY STATEMENT

- 1.1. The Corporation of the Town of Amherstburg is committed to providing a safe working environment for our employees and members of the public with whom we interact regularly.

## 2. PURPOSE

- 2.1. The Town of Amherstburg (Town) has a responsibility to take every precaution reasonable in the circumstances to ensure the health and safety of our staff. It is therefore critical that the Town and our staff take all reasonable precautions to protect against the transmission and reduce the severity of the illnesses, considered to meet the criteria of a pandemic
- 2.2. Ensuring Town employees have timely receipt of the recommended and approved pandemic related vaccinations per the recommendations issued by the Chief Medical Officer of Health as may be required from time to time will ensure the continued protection of our staff, the public and our families by reducing transmission and the severity of the illnesses associated with COVID-19, and any other pandemic related diseases.
- 2.3. The purpose of the Vaccination Policy (the "Policy") is to confirm the expectations and requirements of staff regarding vaccination against pandemic related illnesses.

## 3. SCOPE

- 3.1. This policy applies to all employees, students, volunteers, educational institution program placements, elected and appointed members of Council and Council appointed Committees and any other individuals employed to provide service in any capacity on behalf of the Town of Amherstburg.
- 3.2. This Policy does not apply to customers or clients who utilize the services of the Town, its partner agencies or its tenants.
- 3.3. This policy shall be reviewed every year from the date it becomes effective, and/or sooner at the discretion of the CAO or designate.

## 4. DEFINITIONS

- 4.1. **CAO:** the Chief Administrative Officer of the Corporation or delegate.
- 4.2. **Corporation:** The Corporation of the Town of Amherstburg.
- 4.3. **Council:** the Council of the Corporation.

- 4.4. **COVID-19:** the infectious disease caused by coronavirus known as SARS-CoV-2 virus.
- 4.5. **Pandemic:** An epidemic of an infectious disease that has spread across a large region, for instance multiple continents or worldwide, affecting a substantial number of individuals. A widespread endemic disease with a stable number of infected individuals is not a pandemic.
- 4.6. **Education Program:** an educational session approved by the Covered Organization (hospitals, local health unit and EMS) regarding the benefits of pandemic related vaccination provided to individuals prior to their declining vaccination for any reason other than a medical reason.
- 4.7. **Employee:** means an employee of the Corporation, including but not limited to those who are employed pursuant to a contract, casual and seasonal, part-time employees, co-op students and volunteers and “Employed” shall have a corresponding meaning.
- 4.8. **Firefighter:** as defined in the Fire Protection and Prevention Act (FPPA) as amended.
- 4.9. **Rapid Antigen Test:** means an antigen test which detects protein fragments specific to the Coronavirus or approved testing designed and developed in response to any other pandemic related disease.
- 4.10. **Unvaccinated:** (of a person) not inoculated with a vaccine to provide immunity against a disease.
- 4.11. **Vaccinated or fully vaccinated:** to be fully treated with a vaccine approved for use in Canada or by the World Health Organization to produce immunity against a pandemic related disease such as COVID-19 or any other such meaning as provided by the Ontario Ministry of Health, and “Vaccination” shall have a corresponding meaning.
- 4.12. **Workplace:** means any municipal facility, land, premises, location or thing at, upon, in or near which the Employee works, but does not include an Employee’s home.

Common definitions, acronyms, and terms are available in the Glossary located on the Town’s Policies webpage.

## 5. INTERPRETATIONS

Any reference in this policy to any statute or any section of a statute shall, unless expressly stated, be deemed to be reference to the statute as amended, restated or re-enacted from time to time. Any references to a by-law or Town policy shall be deemed to be a reference to the most recent passed policy or by-law and any replacements thereto.

## 6. GENERAL CONDITIONS

### 6.1. **Mandatory Vaccination**

- 6.1.1. The Town will require all staff to be fully vaccinated against COVID-19, or any other pandemic related diseases as recommended by the Ministry of Health and Ontario’s Chief Medical Officer of Health (CMOH). Full vaccination will be required of all staff in accordance with this policy, regardless of how often they are

attending the work location, or how much time they spend there. All public health measures related to Covid-19 or any other pandemic related disease must be followed, up to and if deemed necessary, bi-weekly Rapid Antigen Testing.

- 6.1.2. All Firefighters must be fully vaccinated unless there is a legitimate medical or OHRC exemption to being vaccinated. In such case, unvaccinated Firefighters will be subject to Rapid Antigen Testing within 12-hours prior to each shift.
- 6.1.3. All employees will be asked to declare their vaccination status by selecting one of the categories listed below.
- 6.1.4. Declaration of status and proof of vaccination can be submitted to the confidential email covid@amherstburg.ca. Staff will be subject to one of the categories below:

CATEGORY	REQUIREMENTS
1. They are <b>fully vaccinated</b> as defined by the Ministry of Health.	<ul style="list-style-type: none"> <li>• Written proof of full vaccination from the Ministry of Health to be provided at time of declaration.</li> </ul>
2. They are unable to be vaccinated for <b>medical</b> reasons.	<ul style="list-style-type: none"> <li>• After completion of declaration, written proof of the medical reason must be provided by either a physician or nurse practitioner that sets out the details below, to covid@amherstburg.ca:               <ol style="list-style-type: none"> <li>1. That the staff member cannot be vaccinated against COVID-19 and;</li> <li>2. The effective time period for the medical restriction and date by which the restriction will be removed.</li> <li>3. The information must be submitted on a form approved and provided by the Town.</li> </ol> </li> </ul> <p>All public health measures related to Covid-19 or any other pandemic related disease must be followed up to and if deemed necessary, bi-weekly Rapid Antigen Testing.</p> <ul style="list-style-type: none"> <li>• If the medical reason is time-limited, within thirty (30) days of expiry, proof of vaccination must be provided to covid@amherstburg.ca or further proof is required. If an extension or proof of vaccination is not received, the staff member will be considered unvaccinated in accordance with Option 4.</li> </ul>
3. They are <b>requesting accommodation</b> under the Ontario Human Rights Code (OHRC) for a legitimate and demonstrable religious exemption.	<ul style="list-style-type: none"> <li>• After completion of the declaration, a written request must be provided to covid@amherstburg.ca with their legitimate and demonstrable religious objection.</li> </ul>

	<ul style="list-style-type: none"> <li>• All public health measures related to Covid-19 or any other pandemic related disease must be followed up to and if deemed necessary, bi-weekly Rapid Antigen Testing.</li> </ul>
4. They elect <b>not to be vaccinated</b> , and are without a medical reason or OHRC accommodation.	<p>The employee will be placed on an unpaid leave of absence.</p> <ul style="list-style-type: none"> <li>• A change of vaccination status may be submitted to covid@amherstburg.ca.</li> </ul>
5. They elect <b>not to be vaccinated</b> , and are without a medical reason or OHRC accommodation, and are <b>refusing</b> to follow pandemic related public health measures to complete COVID-19 or any other approved Rapid Antigen Testing.	<ul style="list-style-type: none"> <li>• The employee will be subject to discipline, up to and including dismissal.</li> </ul>

## 6.2. Educational Program

- 6.2.1. All Staff may be required to complete an educational program approved by the Town, which will be consistent with the Ministry of Health recommendations. Attestation to the completion is required. This program may be completed during working hours. The program will be updated according to current public health recommendations.
- 6.2.2. This educational program will include the following:
- 6.2.2.1. How COVID-19 vaccines or other pandemic related diseases work.
  - 6.2.2.2. Vaccine safety related to the development of the COVID-19, or any other pandemic related disease vaccines.
  - 6.2.2.3. The benefits of vaccination against COVID-19, or any other pandemic related diseases.
  - 6.2.2.4. Risks of not being vaccinated against COVID-19, or any other pandemic related diseases.
  - 6.2.2.5. Possible side effects of COVID-19, or any other pandemic related disease vaccination.
  - 6.2.2.6. Ways to help prevent infection

## 6.3. Testing

- 6.3.1. After completion of the educational program, Staff that select Options 3, 4, or 5 may be required to participate in COVID-19, or other related pandemic Testing Program as deemed necessary below.



6.3.2. Staff must at a minimum:

- 6.3.2.1. Conduct Rapid Antigen Testing and demonstrate a negative result. Testing must be conducted bi-weekly, submitted every Monday and Thursday before 10:00 a.m. A Rapid Antigen test must be completed within 24 hours prior to Monday, and within 24 hours prior to Thursday. If the Employee is not scheduled to work on a Monday or Thursday, the Employee must still submit proof of their negative Rapid test on these two days each week.
- 6.3.2.2. Some exemptions may be made for part-time employees that are only scheduled to work limited hours on a regular basis, but generally, part-time employees will be required to submit a negative result within 24 hours of their shift, which result shall be considered valid for three (3) days.
- 6.3.2.3. Results must be provided to covid@amherstburg.ca.

6.4. **Obtaining a Rapid Antigen or other pandemic related Test**

- 6.4.1. Employees under option 4 will be required to obtain testing at their cost outside of working hours at credible testing locations. Testing locations can be found at <https://www.wechu.org/cv/getting-tested>. The Town will cover the cost of the testing for employees who are unable to be vaccinated for medical reasons, for those who have a legitimate and demonstrable religious objection under the OHRC, or for those who will receive their second dose within the timeframe set by the Ministry of Health.

6.5. **Testing Results**

<b>Asymptomatic</b>	These antigen tests are meant for regular testing of asymptomatic employees only and to identify those who may be infectious and at risk of infecting others before coming on-site. The tests are also not to be used by anyone with symptoms or who has a known exposure to someone with COVID-19, or any other pandemic related disease.
<b>Symptomatic</b>	Symptomatic and exposed individuals must follow current Ontario COVID-19 Windsor Essex County Health Unit (WECHU) guidelines.
<b>Positive Results</b>	Staff who test positive must immediately follow current Ontario Covid-19 screening guidance.

6.6. **Change in Status**

- 6.6.1. Any individual who initially selected option 3, 4, or 5 and later becomes fully vaccinated will be able to update their vaccination status by emailing proof of vaccination to covid@amherstburg.ca.

## **6.7. Accommodations**

- 6.7.1. Staff who can establish that they are restricted from being vaccinated for medical reasons, or that they have a legitimate and demonstrable religious objection to vaccination, will have their cases considered on an individual basis. After submission to Human Resources, their request will be reviewed to determine the applicability of an exemption and whether any additional information or documents are required to be provided.

## **6.8. Non-Compliance**

- 6.8.1. Staff failing to follow this Policy and/or falsifying information may be subject to disciplinary action up to and including termination of employment.

## **6.9. Confidentiality**

- 6.9.1. Information relating to an individual's proof of vaccination and/or the reason(s) for not receiving a COVID-19, or pandemic related vaccination will remain in their confidential health file and will not be disclosed except as may be required for the purposes of ensuring the safety of the Town's employees, , clients and local communities in the event of a COVID-19 outbreak, or any other pandemic related outbreak, as may be required to ensure every precaution reasonable is taken to protect health and safety of Staff, or as otherwise may be required by law.

## **6.10. Contact**

- 6.10.1. Employees should contact their supervisor or a member of the Human Resources team with any questions.

## **6.11. Corporate Accommodations**

- 6.11.1. The Chief Administrative Officer maintains the right, based on business operating need, public safety and other relevant legal considerations, to make exceptions to the Policy on an individual and/or departmental basis.
- 6.11.2. The Town recognizes that circumstances giving rise to the initial application of this policy have resulted in an exceptional circumstance whereby specific Town employees will be exempt from the vaccination requirement under a legacy provision whereas, the policy expectation as laid out will apply to all other existing and new employees.

## **6.12. Amendments and Compliance with Applicable Law**

- 6.12.1. This Policy may be amended from time to time by the Town as it deems necessary or appropriate, as relevant circumstances change, and at all times will be applied

in accordance with the *Occupational Health and Safety Act*, the *Ontario Human Rights Code*, and all other applicable law and collective agreements.

## **7. REFERENCES AND RELATED DOCUMENTS**

- 7.1. *Occupational Health and Safety Act, R.S.O. 1990, c. O.1*
- 7.2. *Ontario Human Rights Code, R.S.A. 1990, c. H. 19*
- 7.3. <https://www.ontario.ca/page/covid-19-vaccines-and-workplace-health-and-safety>
- 7.4. <https://files.ontario.ca/mltsd-factsheet-post-vaccination-for-employers-en-2021-08-16.pdf>



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF COMMUNITY AND PROTECTIVE SERVICES

MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

Table with 2 columns: Author's Name, Report Date, Author's Phone, Date to Council, Author's E-mail, Resolution #.

To: Mayor and Members of Town Council

Subject: Kings Navy Yard Park Extension – Phase 1 Shoreline Improvements

1. RECOMMENDATION:

Administration BE DIRECTED to proceed with the project based on one of the two following options:

Option 1

That:

- 1. Council WAIVE the Purchasing By-law to execute an agreement with AMICO for the preparation of full construction tender documents, ministry approvals, contract administration and all construction for phase one (1) to stabilization of the shoreline along the old Duff's property also known as 290, 296 and 306 Dalhousie street as outlined in the Municipal Class Environmental Assessment completed in July 2019;
2. Council APPROVE a pre-commitment of funding for Phase one (1) shoreline work at 290, 296 and 306 Dalhousie street to an upset limit of \$2,000,000 from the General Reserve Fund in order to complete all design and construction work for Phase 1 shoreline improvements as outlined in the Municipal Class Environmental Assessment, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate Services and in technical content to the Director of Parks, Facilities, Recreation and Culture;
3. The Mayor and Clerk BE AUTHORIZED to sign a contract with AMICO to an upset limit of \$2,000,000 in order to perform all work associated with the design and construction of Phase one (1) shoreline improvements for the property located at 290, 296 and 306 Dalhousie Street as outlined in this report, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate

Services and in technical content to the Director of Parks, Facilities, Recreation and Culture and further;

4. The Chief Administrative Officer and Clerk **BE AUTHORIZED** to sign and execute any such agreements, declarations or approvals required to fully execute the scope of work for Phase one (1) - Shoreline Improvements, satisfactory in financial content to the Chief Financial Officer, and in technical content to the Director of Parks, Facilities, Recreation and Culture and further;
5. Council **DELEGATE** authority to the Chief Administrative Officer to award and issue purchase orders and or sign and execute any agreements as may be required for the necessary services to execute the scope of work for Phase 1 - Shoreline Improvement located at 290, 296 and 306 Dalhousie Street.

## **OR Option 2**

That:

1. Council **DIRECT** Administration to proceed with a standard RFP for the preparation of full construction tender documents, ministry approvals, contract administration and all construction for phase one (1) to stabilization of the shoreline along the old Duff's property also known as 290, 296 and 306 Dalhousie street as outlined in the Municipal Class Environmental Assessment completed in July 2019;
2. Council **APPROVE** a pre-commitment of funding for Phase one (1) shoreline work at 290, 296 and 306 Dalhousie street to an upset limit of \$2,000,000 from the General Reserve Fund in order to complete all design and construction work for Phase one (1) shoreline improvements as outlined in the Municipal Class Environmental Assessment, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate Services and in technical content to the Director of Parks, Facilities, Recreation and Culture;
3. The Mayor and Clerk **BE AUTHORIZED** to sign a contract with the successful low bid in accordance with the Town's Purchasing By-Law in order to perform all work associated with the design and construction of Phase one (1) shoreline improvements for the property located at 290, 296 and 306 Dalhousie Street as outlined in this report, satisfactory in form to the Chief Administrative Officer, in Financial content to the Director of Corporate Services and in technical content to the Director of Parks, Facilities, Recreation and Culture;
4. The Chief Administrative Officer and Clerk **BE AUTHORIZED** to sign and execute any such agreements, declarations or approvals required to fully execute the scope of work for Phase one (1) - Shoreline Improvements, satisfactory in financial content to the Chief Financial Officer, and in technical content to the Director of Parks, Facilities, Recreation and Culture;
5. Council **DELEGATE** authority to the Chief Administrative Officer to award and issue purchase orders and or sign and execute any agreements as may be required for the necessary services to execute the scope of work for Phase one (1) - shoreline improvement located at 290, 296 and 306 Dalhousie Street.

## **2. BACKGROUND:**

The Town of Amherstburg in collaboration with both Landmark Engineers and Golder Associates have worked closely with the Essex Region Conservation Authority (ERCA) and the Ministry of the Environment, Conservation and Parks (MECP) regarding the reclamation of the old Duffy's property located at 290, 296 and 306 Dalhousie street in Amherstburg, in order to reclaim this property as Public parkland for the Town.

In January 2018, the Town of Amherstburg retained Landmark Engineers Inc. to commence the project by undertaking a Municipal Class Environmental Assessment for the future development of the site which took approximately 29 months to complete from start to finish. The Notice of Completion was published with a 30-day review period and expired on June 26, 2019. During the 30-day review, following the publication of the Notice of Completion for this Class EA, a Part II Order was requested by a local resident. On May 21, 2020 the Minister of the Environment made the decision that an individual EA was not required. With the decision being made, the Town was able to proceed with the design and construction of the project, subject to any other permits or approvals required.

Since the time of purchase the Town has retained Golder Associates to help facilitate additional required ministry approvals including a Phase 1 Environmental Site Assessment to investigate potential environmental concerns as well as a Phase 2 Environmental Site Assessment which is currently underway and includes Record of Site Condition and Certification for Property Use filed with MECP.

The Town is working closely with our hired consultants to navigate the best possible solutions for the site moving forward in order to turn this property back over to the people in the form of a public park that can be enjoyed by the community.

## **3. DISCUSSION:**

With respect to the current schedule and services required in order to complete the Phase 2 Environmental Site Assessment and Record of Site Condition, Conceptual Site Model and Certification of Property Use, the following schedule is in place:

*(Space left intentionally blank)*

Item	Task	Revised Schedule
		(As of June 2, 2022)
a	Submit Risk Assessment (RA) to MECP	Received (Dec. 23, 2021)
b	1st MECP Review Period (allow up to 16 weeks)	Received (May 9, 2022)
1	Update RA and Ph Two CSM (based on MECP Comments)	8-Jul-22
2	Consultation with MECP on Significant Issues (allow up to 8 weeks)	29-Jul-22
3	Re-Submit RA (2nd Submission) (respond to MECP comments)	4-Aug-22
4	2nd MECP Review Period (allow up to 16 weeks)	24-Nov-22
5	Prepare Updated Phase One ESA report (pending MECP comments on RA)	8-Dec-22
6	Re-Submit RA (3rd Submission) (respond to MECP comments)	15-Dec-22
7	3rd MECP Review Period (allow up to 16 weeks)	6-Apr-23
8	Final RA Submission (respond to MECP comments)	27-Apr-23
9	MECP Review Period and Acceptance of RA (allow up to 4 weeks)	4-May-23
10	Prepare Final RA Submission (respond to MECP comments)	18-May-23
11	Final Phase Two ESA report (pending MECP comments on RA)	18-May-23
12	MECP Review Period and Acceptance of RA (allow up to 4 weeks)	15-Jun-23
13	Certificate of Property Use (CPU) (allow up to 4 weeks, assumes Golder is working with MECP District Engineer)	13-Jul-23
14	Posting to Environmental Registry (EBR) with 6-week public review period	24-Aug-23
15	File RSC with MECP	31-Aug-23

The schedule noted above extends well into 2023 based on required approvals from the MECP which the Town does not have control over. The Town recently received the first set of comments back from the MECP 16-week review period with some additional environmental items to be address that could impact timelines for final approval. The schedule noted above is the proposed timeline as of June 2, 2022 and could be subject to change pending further review and comments.

In consultation with Golder Associates, Administration was advised by our consultants that although we cannot open the site up to the public without final approvals from the Ministry we can work on preparing the site for use so that when approvals are granted there will be no further delay.

Administration has been working with our consultants to formulate a plan that addresses the required work in a systematic and responsible way so that we can address work required without duplicating efforts and funding required. According to the Municipal EA the shoreline has an existing sheet pile wall that requires stabilization. The EA outlines

replacing a small section of sheet pile wall in addition to implementing rock revetment for the remainder of the shoreline and addressing subsurface infrastructure including site drainage. In order to carry out this work a staging area is required which means heavy equipment moving over the site and storage of materials on site. Work could be performed from the water by barge however this would be a much costlier undertaking. Shoreline work also requires additional Ministry approvals from the Department of Oceans and Fisheries as the area was identified in the Municipal EA to be home to Species at Risk in the form of nesting birds, however, this issue should no longer be a concern as the docks have been partially removed.

The Town was working with an engineering firm on drawings for the stabilization of the Shoreline and noticed AMICO mobilizing on site to the South. Administration approached AMICO to gain a better perspective of the work they were undertaking for their project, including some discussions on timelines, costs, ministry approvals etc. It was evident from these discussions that there was a unique opportunity for the Town to partner with AMICO and potentially save on costs due to economies of scale for the Town's project in addition to capitalizing on timelines and contract administration required as resources are limited.

The shoreline improvements required on Town property includes rock revetment and sheet pile wall replacement which is the same treatment AMICO will be carrying out on their site located immediately South of the Town's property. AMICO's project is much larger in scope and scale than that of the Town, which presents a unique opportunity for partnership to save on the project with respect to mobilization costs and other material costs for the project due to sheer volume and scale of the project.

In addition, AMICO's consulting and design engineer for their project is Landmark Engineering which is the same firm that prepared the Town's Municipal Class EA. In discussions with both AMICO and Landmark Engineering, which is well versed on the Town's project and site history, together they are prepared to take on the required works associated with the project including organizing the required ministry approvals.

Administration has reached out to other organizations, contractors and Townships with similar shoreline projects to gain a better perspective of current pricing for this work. After careful consideration of the costs involved for design, construction, and contract administration, including ministry approvals, it is believed that there are considerable savings to the Town if a partnership for this work could be negotiated. The amount of time and resources required to carry out the work for shoreline stabilization is considerable not to mention time commitments for a project of this scope and scale for the current Town staffing compliment. Administration believes there will be a considerable cost savings due to economies of scale by having AMICO partner with the Town on a design build for this work.

AMICO has reviewed the scope and scale of the project and has offered to complete the project for the Town for a fixed price contract based on more detailed engineering drawings. Their fixed price would include all design build services, engineering, contract administration and all the required Ministry and regulatory approvals for construction. Proceeding in this manner would require an agreement with AMICO including very specific timelines and penalties if these timelines were not met. With this method there is no assurance that the Town is receiving the best possible pricing, although Administration believes from current research that there will be considerable savings to the Town.



There are a number of benefits of entering into a fixed price agreement:

- The Town would be able to clearly identify the costs in a volatile market right now for completing Phase 1 of the project and mitigate financial risk of material increases, labour cost increases and unexpected situations that add costs.
- Engineering, oversight and project management would be the responsibility of the contractor including all Ministry approvals which would be flowing through the same consultant that has intimate knowledge and history of the Town site and Municipal Class EA saving on design consulting and engineering costs.
- The Town would not be invoiced for this work until the project is substantially complete. This would improve cash flow and financing needs of a project of this size.
- Timing to complete the project would be ensured based on the agreement and penalties put in place if timing isn't met. If Council agrees to move forward with a sole source design build contract for this work the work could be completed only barring required ministry approvals within this calendar year. If the Council wishes to proceed with the procurement of standard Tender award process for this work, Administration can confidently say it will not be carried out until 2023 or later.

If Council decides to move forward with the normal Tender process and have the Town manage this project, additional resources are required to help with contract administration. Contract administration costs could run anywhere from \$250,000 to \$350,000 plus. The Town would contract this work out to a consulting firm thereby issuing an RFP to complete detailed design and construction drawings in addition to acquiring all necessary ministry and regulatory approvals and permits and finally send out a request for tenders and award a contract which will take us well into 2023.

Completing the project in this manner would ensure that the Town would get the best pricing available at the time of Tender however, could be more costly due to additional resources required to carry out the scope of work with a considerably longer timeline in a volatile market where prices are going up by the day. Although the Town would be able to obtain best pricing for the work in general there is risk that these total costs could result in costs exceeding the fixed price being offered by AMICO due to rising construction prices and the time required to prepare the necessary drawings and approvals. The proposal / tender process as well as Council funding approvals could add additional months to the overall project time. These delays will add additional financing cost to the project.

It should be noted once again that 'public access' to the site will not be permitted until the Town is granted final approval from the MECP, however, in the interim contractors would be allowed on site to carry out the Shoreline Improvements. For the sake of timing Administration would like to run the approvals for MECP, and required Ministry approvals needed by the DFO for phase 1 concurrently so that when final approval is granted for public site access from MECP construction work for phase 1 will be complete or well on its way to final completion.

In order to move this project forward in a fiscally responsible and expeditious manner Administration recommends council consider and approve one of the two options presented in this report and has reason to believe there could be considerable cost savings to the Town depending on which option is selected.

#### **4. RISK ANALYSIS:**

Contracting out the first phase of development before final approval is granted by the Ministry does carry some inherent risks, however, after careful dialogue with Golder Associates the Town has been advised it would be permissible to begin work.

The Town is in the process of completing the Phase 2 Environmental Site Assessment, which includes Record of Site Condition, Conceptual Site Model and Certification of Property Use in accordance with MECP requirements. Other regulated approvals including DFO approval for any shoreline work, MNRF, ERCA, are also required prior to construction commencement. Failure to comply with regulated approvals as outlined in the Class Environmental Assessment will open the Town up to substantial financial and liability risks.

Administration is recommending we stay the course and follow the approvals and Ministry regulated requirements as advised by our team of Consultants and Engineers.

Partnering with AMICO in a design build contract for shoreline work as outlined under APPENDIX A poses some risk to the Town that a lower price may be achieved if the work was Tendered through normal tendering process. However, there is also a risk that this process will take a considerable amount of time thereby adding to the cost and no cost savings will be realized. This is considered possible and of medium impact.

#### **5. FINANCIAL MATTERS:**

In 2018 preliminary cost estimates were presented for the preferred design solution at the Public Drop-In Centre No. 2 by Landmark Engineers. At the time estimated costs were as follows:

- Plaza Site Works (\$2.5-\$3 million)
- Shoreline Improvements (\$400k - \$450k)
- Marina Works (\$2.5-\$3 million)
- Associated Structures (\$1.5-\$2.5 million)

Total cost estimates for the entire project in 2018 were in the range of 7 to 9 million dollars including allowances for engineering, project administration and contingency. Since 2018 prices have increased dramatically and we also know COVID-19 has had a considerable impact on current construction costs.

After more detailed drawings are prepared the Town will have the opportunity to enter into a fixed price design build contract with AMICO for work as outlined in APPENDIX A. Should Council wish to proceed with this work Administration will promptly move forward with execution of contract to take full advantage of timing and synergies partnering with AMICO on the shoreline works.

Should council wish to proceed with tendering the project through normal RFP/ Tender Award Process Administration is recommending a pre-commitment of funds in the amount of \$2,000,000 from the General Reserve Fund in order to cover the cost of Phase one (1) for Shoreline Improvements only.

6. **CONSULTATIONS:**

Financial Services  
Parks and Naturalized Areas  
Facilities  
Engineering

7. **CONCLUSION:**

Administration has prepared this report for Council to consider two possible options in order to move the project forward with Phase one (1) stabilization of shoreline at 290, 296 and 306 Dalhousie Street in Amherstburg.

Final Approvals for the Record of Site Condition from the Ministry will likely not be granted until mid to late 2023 according to current timelines as indicated by Golder Associates. Should Council wish to proceed with one of the options presented Administration will have the opportunity to run the processes for ministry approvals and phase 1 of construction concurrently thereby preparing the site for public use when final ministry approvals are granted.



Heidi Baillargeon  
**Director of Community and Protective Services**

## Report Approval Details

Document Title:	Kings Navy Yard Park Extension- Phase 1 Shorewall Improvements.docx
Attachments:	- King's Navy Yard Park Extension Scope of Work Amico - Appendix A.docx
Final Approval Date:	Jul 20, 2022

This report and all of its attachments were approved and signed as outlined below:



Tracy Prince



Valerie Critchley

**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes

## **APPENDIX A**

### **Proposed Scope of Work**

#### **King's Navy Yard Park Extension**

##### **To Be Completed by Amico on Behalf of the Town of Amherstburg**

1. Retain the services of, and oversee the work of, Landmark Engineering to prepare the detailed construction drawings and obtain all required government approvals.
2. Prepare the final price of the works once detailed drawings are complete and confirm for the Town.
3. Prepare and enter into a CCDC fixed price contract.
4. Attempt to have government approvals "catch up" so that the work Amico is undertaking on its new mainland ferry landing can be continued to complete the work on the municipal park water's edge.
5. Complete, immediately following the receipt of government approvals, the following construction works:
  - a. Fill in front of the wall for new revetment;
  - b. Create armour stone revetment;
  - c. Grade stone;
  - d. Install filter fabric;
  - e. Cut down existing sheet pile walls;
  - f. Drive new steel sheet pile walls;
  - g. Install new railing at Sheet Pile wall along north edge (to match, as close as possible, existing Navy Yard railing);
  - h. Dredging as required;
  - i. Remove old docks and existing deadheads.



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF PARKS, FACILITIES, RECREATION & CULTURE

MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

Table with 2 columns: Author's Name, Report Date, Author's Phone, Date to Council, Author's E-mail, Resolution #.

To: Mayor and Members of Town Council

Subject: Malden Park Shelter – Award of Tender

1. RECOMMENDATION:

It is recommended that:

- 1. The Malden Park Shelter RFP BE AWARDED to New World Park Solutions Inc. in an amount of \$129,985.13 plus HST; and,
2. The Treasurer BE AUTHORIZED to execute a Purchase Order to New World Park Solutions Inc. for \$129,985.13 plus HST, satisfactory in form to the Town Clerk, in technical content to the Director of Parks, Facilities, Recreation and Culture and in financial content to the Director of Corporate Services.

2. BACKGROUND:

In the 2022 Budget, Council approved the Malden Park Structure Modifications, which included demolition of the concession building and retaining a structural engineer to design a new structural support to replace the rotting columns at the existing pavilion, along with modifications to the existing pavilion where it attached to the concession building.

After consulting with Engineering teams and local contractors, the solution was found to be unfeasible and the costs would be excessive, well above the 2022 budgeted amount. Administration determined installing a new pavilion including proper drainage at the same location would be more fiscally responsible and would come with a complete 25-year warranty on the aluminum roof and lifetime warranty on posts with lower future maintenance costs and falls within the 2022 budgeted amount.

3. DISCUSSION:

A Request for Proposal was issued for the purchase and installation of a new pavilion to meet the needs of the park.

The Town of Amherstburg received two proposals for this project. The proposals were evaluated and the results are:

PROPONENT	SCORE OUT OF POSSIBLE 100
<b>New World Park Solutions Inc.</b>	<b>95</b>
ABC Recreation Ltd.	87

New World Park Solutions Inc. scored higher and their price is within the 2022 Budgeted amount.

**4. RISK ANALYSIS:**

Installing a new pavilion that meets current building codes, and comes with a complete 25-year warranty on the aluminum roof and lifetime warranty on posts poses less risk to the Town than modifying the old existing structure currently on site. The new pavilion will provide a longer service life with lower future maintenance costs.

There is a moderate to high risk that any delay in the deferral of the purchase and installation of the pavilion will result in cost increases and further delays for completion, resulting in a reduced level of service for the Town.

**5. FINANCIAL MATTERS:**

During the 2022 Capital Budget process, Council approved \$146,400 for Malden Park Upgrades (FAC-006). The total cost of the project, including non-refundable HST is \$132,272.86 which is within budget.

There are other expenses such as walkways to the pavilion and site restoration that will fully utilize the remaining budget for this project, but are not expected to cause a negative variance.

**6. CONSULTATIONS:**

Financial Planning Administrator  
Manager of Parks and Naturalized Areas

**7. CONCLUSION:**

Administration recommends the Malden Park Shelter project be awarded to New World Park Solutions Inc. in an amount of \$129,985.13 plus HST.

  
\_\_\_\_\_  
Terry Fasan  
**Manager of Facilities**

## Report Approval Details

Document Title:	Malden park Shelter - Award of Tender.docx
Attachments:	
Final Approval Date:	Jul 19, 2022

This report and all of its attachments were approved and signed as outlined below:



Tracy Prince



Valerie Critchley

**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes





THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF PARKS, FACILITIES, RECREATION & CULTURE

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Table with 2 columns: Author's Name, Report Date, Author's Phone, Date to Council, Author's E-mail, Resolution #.

To: Mayor and Members of Town Council

Subject: Skate Park – Contract Award

1. RECOMMENDATION:

It is recommended that:

- 1. The Mayor and CAO BE AUTHORIZED to execute a design build Agreement with The Canadian Ramp Company...
2. Council APPROVE that future phases of the Skate Park be awarded to The Canadian Ramp Company...
3. The Mayor and CAO be AUTHORIZED to sign all future agreements, change orders and contracts required to execute additional phases of the design build contract pending capital budget approval.

2. BACKGROUND:

At the December 13th 2021 Council meeting, Council approved the following resolutions:

As the Mayor has a declared conflict, the Deputy Mayor assumed the Chair.

Resolution #20211213-384 Moved by Councillor McArthur Seconded By Councillor Simone

That:

1. Council **APPROVE** the Skate Park be moved permanently to the Libro Complex in the northwest corner of the property located at 3295 Meloche Road.
2. Council **DIRECT** Administration to proceed with issuing an RFP to retain a specialized consulting design firm to prepare design drawings for a multi versatile Skate Park facility at the Libro Complex based on the most recent survey that closed December 6, 2021.
3. Council **APPROVE** funding from the Parks Capital Reserve Fund in the amount of \$75,000 for retaining a specialized Skate Park design consultant to prepare design and construction drawings suitable for tender for the new multi versatile Skate Park.
4. Funding for the construction of the Skate Park be **DEFERRED** to the 2022 capital budget deliberations.

*The Deputy Mayor put the motion. Motion Carried*

At the Capital Budget meeting held February 14, 2022 Council approved an additional \$175,000 for as a place-holder for design costs and to fund a portion of phase one of the project.

### **3. DISCUSSION:**

As per Council direction Administration prepared an RFP seeking specialized design and consulting services for a new multi-use Skate Park/Pump Track in Amherstburg. The RFP requested incorporating the Towns existing ramps and equipment into phase one (1) of the project in order to provide the community with an interim amenity while the design was being prepared. Unfortunately, there was no response to the RFP from any design company. Administration issued the RFP a second time with no response and it was evident that companies that specialize in this type of work were all extremely busy.

Administration began to reach out individually to a handful of companies that specialized in Skate Park design and finally was able to meet with The Canadian Ramp company to to explain the project. The Canadian Ramp Company informed Administration that they did not have enough time to respond to the RFP due to other commitments and projects but were interested in working with the Town. Administration also contacted and had dialogue with Velosolutions, the same designers that installed Windsor's Pump Track.

Through discussion and negotiations with both The Canadian Ramp Company and Velosolutions the two companies agreed to work together on the multi-use Skate Park for Amherstburg. The Canadian Ramp Company came to Windsor to meet with Administration regarding the project and to investigate the Towns current equipment to advise if it was suitable for repurposing.

Graham Cooke Vice President of The Canadian Ramp Company met with Administration to further discuss the project and he performed an inspection of the Towns existing equipment. Graham indicated that they would work with us in collaboration with Velosolutions on a design for our project but did not recommend re-

using the existing equipment currently in storage at the parks yard. After further inspection he indicated that the equipment was in very rough shape and would not recommend we use it for the health and safety of users.

The Canadian Ramp Company and Velosolutions agreed to help the Town with this project in collaboration with the Skate Park Community. They will provide full design and construction services inclusive of a pump track to help the Town install a multi-use Skate Park facility at the Libro Complex.

The proposal negotiated with the two companies includes a full set of design construction drawings, an interactive design charette with the Skate Park Community and residents interested in the project as well as overseeing the construction of a portion of phase one (1) of the project. Professional skaters will meet with Skate Park users and the community in Amherstburg to design a multi-use Skate Park that is unique and works for the Town. They will also produce images of what the park will look like and a virtual 3-D walkthrough of the park the Town will be able to use to help raise funds for the project via grants and or private interest groups looking to sponsor the project.

#### **4. RISK ANALYSIS:**

The risk of single sourcing this contract to The Canadian Ramp Company is low as there was no response to the RFP that was issued twice for the Skate Park design. Administration following the Town's procurement policy contacted potential bidders and negotiated a design contract with the Canadian Ramp Company.

Delaying the approval and award of this contract could have potential negative political backlash from the community as the Skate Park has been out of service for a number of years. Approving the contract and moving forward with the project will help mitigate this risk.

#### **5. FINANCIAL MATTERS:**

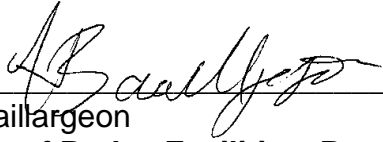
Currently \$250,000 was approved by Council for this project, some of which has been spent on existing ramp repairs and moving them from the HUB to the park's storage yard. There is sufficient funding approved currently to cover the cost of this contract that includes the preparation of design tender drawings and the construction of a portion of phase one (1). All other cost associated with the build of this facility will be brought forward in the 2023 capital budget requests.

#### **6. CONSULTATIONS:**

Parks Division  
Facilities Division  
Skate Park Community

**7. CONCLUSION:**

In conclusion, Administration recommends moving forward with a design build contract with the Canadian Ramp Company to an upset limit of \$240,000 in order to design a multi-use Skate Park in Amherstburg inclusive of partial funding for the construction of phase one (1).



Heidi Baillargeon

**Director of Parks, Facilities, Recreation and Culture**

## Report Approval Details

Document Title:	Skate Park - Award of Contract .docx
Attachments:	
Final Approval Date:	Jul 19, 2022

This report and all of its attachments were approved and signed as outlined below:



Tracy Prince



Valerie Critchley

**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes



**THE CORPORATION OF THE TOWN OF AMHERSTBURG**  
**OFFICE OF COMMUNITY AND PROTECTIVE SERVICES**

*MISSION STATEMENT:* Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life

<b>Author's Name: Heidi Baillargeon</b>	<b>Report Date: July 13, 2022</b>
<b>Author's Phone: 519 736-0012 ext. 2128</b>	<b>Date to Council: July 25, 2022</b>
<b>Author's E-mail: hbaillargeon@amherstburg.ca</b>	<b>Resolution #:</b>

**To: Mayor and Members of Town Council**

**Subject: Libro Trail Tender No. 2022- 031**

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**1. RECOMMENDATION:**

It is recommended that:

1. Council **APPROVE** an over expenditure for the Libro Trail project in the amount of \$170,000 funded from the Reserve Fund General New Capital in order to cover the cost of the project.
2. The Mayor and CAO **BE AUTHORIZED** to sign a contract with the lowest compliant bidder 1752336 Ontario Limited for the Libro Trail Project in the amount of \$543,552.60 satisfactory in form to the Town Clerk, in technical content to the Director of Parks, Facilities, Recreation and Culture and in financial content to the Director of Corporate Services.

**2. BACKGROUND:**

In early 2020, Administration applied for funding under the Investing in Canada Infrastructure Program –COVID-19 Resilience Infrastructure Stream for two projects, the Alma Street Parkette Shoreline Protection and the Park Trail Network at the Libro Centre.

The Libro Trail project consists of a network of accessible granular 'A' pathways around the perimeter of the Libro property approx. 2km in length and includes, bollards, signage, benches and rest areas that are evenly spaced along the trail to meet current AODA design guidelines.

On May 7, 2021 and August 6, 2021 respectively, the Town received confirmation that the project had been approved for funding, conditional on the Town “entering into a comprehensive Transfer Payment Agreement (TPA) with the Province and on meeting the conditions outlined in the Transfer Payment Agreement”.

On September 16, 2021 the Town received the TPA for approval with a request to make best efforts to return signed copies of the TPA by Friday October 15, 2021.

Trail estimates originally proposed in the submitted application in 2020 did not consider additional expenses relating to meeting accessibility requirements or the increased cost of materials due to COVID-19. Thus, Administration submitted a report on October 11, 2021 requesting additional funding based on research and current tender pricing from other municipalities with similar projects. At this time council approved a total of \$424,000 for the project subject to final tendering based on estimated costs.

### **3. DISCUSSION:**

On July 13, 2022 Tender No. 2022-031 Libro trail closed with a total of five (5) bid submissions. Of those submissions the lowest compliant bid was 1752336 Ontario Limited with a total tender price of \$543,552.60 plus HST.

The bid submissions are noted in the table below:

Fuller Construction (1986) Inc Fuller, Robert Submission 1	\$1,093,742.82
Nevan Construction Inc. Branco, Walter Submission 1	\$973,721.00
Quinlan Inc Quinlan, Todd Submission 1	\$1,121,581.50
Valente Contracting Inc Karyouti, Yousef Submission 1	\$832,245.00
1752336 ont ltd Letkeman, Peter Submission 1	\$543,552.60

The total tender prices noted above do not include, benches, signage, tactile plates and bollards. These items were purchased by the Town in addition to the total tender price and must be included in the overall total cost of the project. See the financial section for all additional costs.

Although there is a \$75,000 contingency on this project there are several large drainage channels that cross the pathway at multiple locations. Routine maintenance has not been performed in several years and Administration anticipates a portion of the contingency funding will be required to clean the channels in order to prevent water

from backing up onsite. In addition, the contingency may also be required if there is an over abundance of topsoil and more stone is required for the pathways. Should the contingency funds not be required for this project they will be transferred back to the Parks Reserve Fund for future projects.

**4. RISK ANALYSIS:**

This project is funded in part from the Investing In Canada Infrastructure Program (ICP): COVID-19 resilience infrastructure stream, local government intake, in conjunction with the Alma Street Shoreline Project. Should Council not approve additional funding there is a risk both projects could be cancelled and the Town would be responsible for all cost expenditures incurred to date. In order to mitigate this risk, the approval of additional funding is required to complete the work as indicated in the grant application.

A total of five (5) bids were submitted for the project in a public tender opening. Should Council not approve the tender or additional funding for the project, there is a moderate to high risk prices will escalate should the project be tendered again in the future. This is considered likely and of high impact.

**5. FINANCIAL MATTERS:**

The Town was successful in obtaining \$263,621 under the ICP grant to offset some of the costs associated with the project. A total of five (5) bids were received for the project as follows:

Fuller Construction (1986) Inc Fuller, Robert Submission 1	\$1,093,742.82
Nevan Construction Inc. Branco, Walter Submission 1	\$973,721.00
Quinlan Inc Quinlan, Todd Submission 1	\$1,121,581.50
Valente Contracting Inc Karyouti, Yousef Submission 1	\$832,245.00
1752336 ont ltd Letkeman, Peter Submission 1	\$543,552.60

The lowest tender price in the amount of \$543,552.60 does not include the items listed in the table below that are required in order to meet accessibility compliance.



#	Description additional items not in contract	Cost
1	Benches (22) lumber, frames, hardware installation	\$25,000
2	Tactile Plates (16)	\$5,000
3	Bollards (40)	\$5,000
4	Signage for Trails and KM markers	\$15,000
5	Tender Overage	\$119,552.60
<b>Total Additional Funding Required (Not including HST)</b>		<b>\$170,000</b>

Without the items noted above the trail will not meet the current accessibility requirements. In order to complete the work for this project an additional \$170,000 is required.

	2022 Budget Approved	2022 Actual Proposed	Variance
<b>Project Funding</b>			
Transfer from Reserve- Reserve Fund General New Capital	\$160,379	\$330,379	\$170,000
Federal Funding (Max funding)	\$210,897	\$210,897	\$0
Provincial Funding (Max funding)	\$52,724	\$52,724	\$0
<b>Total</b>	<b>\$424,000</b>	<b>\$594,000</b>	<b>\$170,000</b>

Reference: Capital Budget Issue Paper PARKS – 003 & Council Report October 11, 2021

**6. CONSULTATIONS:**

Manager of Parks  
Manager of Facilities

**7. CONCLUSION:**

In conclusion, the Town was successful in obtaining \$263,621.00 under the Investing in Canada Infrastructure Program –COVID-19 Resilience Infrastructure Stream in order to offset some of the costs for the development of a 2km recreational nature trail around the Libro site. Total tender pricing for the project has come in overestimated costs and an additional \$170,000 is required in order to complete the project.


  
 \_\_\_\_\_  
 Heidi Baillargeon  
**Director of Parks, Facilities, Recreation and Culture**



## Report Approval Details

Document Title:	Libro Trail Tender No. 2022 - 031.docx
Attachments:	
Final Approval Date:	Jul 15, 2022

This report and all of its attachments were approved and signed as outlined below:



Heidi Baillargeon



Tracy Prince



Valerie Critchley

**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF THE CAO

MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

Table with 2 columns: Author's Name, Report Date, Author's Phone, Date to Council, Author's E-mail, Resolution #.

To: Mayor and Members of Town Council

Subject: Amherstburg Accessibility Advisory Committee Achievements in 2021 and Objectives for 2022

1. RECOMMENDATION:

It is recommended that:

- 1. The report dated July 4, 2022, titled Amherstburg Accessibility Advisory Committee Achievements in 2021 and Objectives in 2022 BE RECEIVED for information.

2. BACKGROUND:

The Accessibility for Ontarians with Disabilities Act (AODA) provides that municipalities must establish an Accessibility Advisory Committee. As per the AODA and the Committee's current approved Terms of Reference, the Committee shall advise Council on specific matters. These matters include:

- Advise Council of the requirements and implementation of accessibility standards and the preparation of accessibility reports;
• Review in a timely manner the site plans and drawings described in Section 41 of the Planning Act;
• Preparation, implementation and monitoring of effectiveness of the Town's annual Accessibility Plan;
• Review and comment on the accessibility of buildings, parks and other Town facilities;
• Identify, research and collaborate on Town accessibility initiatives as they relate to new and existing Municipal by-laws; and;

Identify research and collaborate on the Town accessibility initiatives as they relate to purchasing goods and services for the Town and goods and services provided by the Town or agents providing services under contract with the Town.

### **3. DISCUSSION:**

The work plan of the Amherstburg Accessibility Advisory (AAAC) was considerably impacted by the global pandemic, COVID-19, in 2021 but still managed to provide recommendations and advice relative to many objectives.

Administration sought the advice and recommendations of the AAAC relative to:

- The Town's multi-year accessibility plan and compliance requirements of the IASR;
- Facility audits completed on municipal buildings;
- The Town's website and web content accessibility, functionality and needs;
- All development site plans and drawings; and,
- Parkland redevelopment.

Some of the 2021 recommendations made by the Committee included:

- Community education and outreach information on accessibility provisions for Town events.
- That accessibility upgrades be purchased for the 320 Richmond Community Hub.
- That the Committee help promote the Inclusive Community Program's public consultation survey.
- Community education and outreach to service providers on ensuring the prevention of barriers from being created in garbage, recycling and yard waste services.
- That accessible picnic tables be purchased for Ranta Memorial Park and Pat Thrasher Park.

The Committee also spent much of 2021 focused on the creation and adoption of the Multi-Year Accessibility Plan for the Town of Amherstburg, including public consultation and outreach activities.

In 2021 the annual Accessible Parking Blitz was completed through a combined effort of the Licensing and Enforcement Division and the Amherstburg Detachment of the Windsor Police Service. This educational and enforcement piece is an integral reminder of the importance of respecting and understanding accessibility provisions in our community.

In 2022, plans have been laid to resume the Accessible Parking Blitz through this collaborative partnership.

The committee has also set the goal of including the following five elements in its public consultation on Year 1 of the Multi-Year Accessibility Plan:

1. Pilot Project for Public Transportation with the City of Windsor;
2. Accessible Taxi Services;

3. Accessibility in Parkland, Trails and Naturalized Areas;
4. Accessible Municipal Facilities; and,
5. Technology Accessibility as identified in the Information and Communication Standard.

This will allow for targeted engagement on specific matters for focused attention and removal of associated barriers. Administration will commence a targeted outreach campaign on these elements shortly.

**4. RISK ANALYSIS:**

There are no identified risks related to the recommendations of this report.

**5. FINANCIAL MATTERS:**

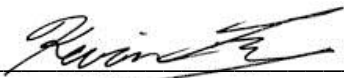
There are no financial implications related to the recommendation in this report.

**6. CONSULTATIONS:**

N/A

**7. CONCLUSION:**

While 2021 was a tumultuous and unprecedented year, the Amherstburg Accessibility Advisory Committee continued to meet and remained focused on ensuring that legislative responsibilities were met. Throughout 2022, the AAAC has worked to launch a targeted engagement on the new multi-year Accessibility Plan, for Council's consideration.



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Kevin Fox  
**Policy and Committee Coordinator**

## Report Approval Details

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This report and all of its attachments were approved and signed as outlined below:



Tracy Prince



Valerie Critchley

**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes



# 2021 Multi-Year Accessibility Plan







## Mayor's Message

The Town of Amherstburg is a welcoming, inclusive community that values diversity, accessibility and the essential dignity of all people. The people of Amherstburg deserve the credit for building a community which champions the values and beliefs of inclusivity and accessibility. The conviction of the community is built upon an understanding that we succeed when everyone in our Municipality can reach their full potential.

As Mayor it has been my privilege to support a number of projects designed to increase the accessibility of Town parks, facilities and services. The work of making a community accessible and inclusive of all is never complete but the Town of Amherstburg has made great strides towards increasing access and promoting inclusion in everything it does.

As we look forward to the next five years, I expect that we will continue to seek ways to improve access to Town services, to ensure everyone is included in Town activities, and that our facilities and events are designed to be open to all. I know that Council, Administration, the Amherstburg Accessibility Advisory Committee and people with disabilities in the community will continue to work together towards the shared goal of identifying, removing and preventing barriers.

We stand committed to building on past success and launching new endeavours to better the lives of people with disabilities who live, work or visit our Town. Through collaboration, partnership and shared vision, we can achieve great things. I am confident that we will continue to build upon our successes to be an even more welcoming, accessible and inclusive community in the years to come.

Yours truly,

*Mayor Aldo DiCarlo*



**Amherstburg Accessibility Advisory Committee  
(AAAC)**

**Committee Members**

Shirley Curson-Prue, Chair

Chris Drew, Vice Chair

Christine Easterbrook

Angela Kelly

Tony Pietrangelo

Councillor Marc Renaud, Council Liaison

Kevin Fox, Committee Coordinator and Staff Liaison

# **Message from the Amherstburg Accessibility Advisory Committee**

In the 2017 Multi-Year Accessibility Plan it was reported that 15.5 % of Ontarians or 1.86 million persons were persons with a disability. The more recent data reported in 2020 indicates this has increased to 2.6 million persons. This means one in four persons in Ontario is living with a disability.

This shocking statistic is expected to increase as people become older as many disabilities occur in older adults.

Our committee enjoys the opportunity to review site plans for new buildings and renovations or repurposing of properties to make recommendations concerning a number of accessibility elements including barrier free routes of access and accessible parking. We also make recommendations concerning assignment of funds from AODA Compliance Reserve Fund.

However, considering the exponential growth in persons with disabilities in the province, we believe it is time to collect more targeted data regarding the citizens of Amherstburg to provide the opportunity to create an enhanced, targeted work plan providing information and identifying existing and available supports for persons with disabilities in our community. Information sharing and collaboration within the Accessibility community will enable us to bring forward the best practices and latest trends to effect change to reduce barriers and increase access to goods and services in the Town of Amherstburg.

Sincerely,

Shirley Curson-Prue,

Chair of the AAAC, on behalf of the Committee

## TABLE OF CONTENTS

Mayor’s Address.....	1
AAAC Committee Composition and Message.....	2
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)...	6
Integrated Accessibility Standards, O.Reg 191/11.....	7
Definition of a Barrier.....	8
Definition of Disability.....	9

### **Town Strategies and Actions:**

#### **Information and Communication Standards**

Feedback.....	10
Accessible Formats, Communication Supports.....	10
Emergency Procedure, Plans, Public Safety Info.....	11
Accessible Websites and Web Content.....	11
Person First Language.....	11

#### **Employment Standards**

Recruitment.....	13
Notice, Informing of Supports.....	13
Accessible Formats, Communication Supports.....	13
Workplace Emergency Response Information.....	14
Documented Individual Accommodation Plans.....	14
Return to Work Process.....	15
Performance Management.....	15
Career Development and Advancement.....	16
Redeployment.....	16

## **Transportation Standards**

Duty to Consult.....	17
Accessible Bus Stops and Shelters.....	17
On-Demand Accessible Taxicabs.....	17
Taxicab Licensing.....	17

## **Design of Public Spaces Standards**

Duties of IASR.....	18
Facility Accessibility Design Standards.....	19

## **Customer Service Standards**

Accessibility Policies.....	19
Service Animals and Support Persons.....	20
Notice of Temporary Disruptions.....	21
Training for Staff.....	22
Feedback Process.....	22
Format of Documents.....	23

*For information pertaining to this document or for any additional accessibility needs, please contact [accessibility@amherstburg.ca](mailto:accessibility@amherstburg.ca) or reach out to the Clerk's Division.*

## **Accessibility for Ontarians with Disabilities Act, 2005 (AODA)**

The Accessibility for Ontarians with Disabilities Act, or AODA, recognizes the history of discrimination against persons with disabilities in Ontario and has the stated purpose of benefiting all Ontarians by:

- Developing, implementing and enforcing accessibility standards in order to achieve accessibility for Ontarians with disabilities with respect to goods, services, facilities, accommodation, employment, buildings, structures and premises on or before January 1, 2025; and,
- Providing for the involvement of persons with disabilities, of the Government of Ontario and of representatives of industries and of various sectors of the economy in the development of accessibility standards.

The Corporation of the Town of Amherstburg is committed to fulfilling the requirements set out in the Accessibility for Ontarians with Disabilities Act, 2005, and all regulations under that Act which require the Town of Amherstburg to establish policies, procedures and practices governing the provision of its goods and services to persons with disabilities.

To meet the goal of a fully accessible Town of Amherstburg on or before January 1, 2025, the establishment, implementation, maintenance and documentation of a Multi-Year Accessibility Plan outlines the Town of Amherstburg's strategy to prevent and remove barriers.

## **Integrated Accessibility Standards, O.Reg 191/11**

The Integrated Accessibility Standards Regulation, or IASR, is a provincial regulation governed by the Accessibility for Ontarians with Disabilities Act. It establishes the accessibility standards for each of the identified areas: information and communication, employment, transportation, the design of public spaces and customer service.

The requirements set out in the IASR are not a replacement or a substitution for the requirements established under the Human Rights Code nor do the standards limit any obligations owed to persons with disabilities under any other legislation.

The Corporation of the Town of Amherstburg is committed to upholding the standards and guidance provided within the compliance framework of the IASR.

This commitment is guided by four core principles – dignity, equal opportunity, integration and independence. These principles support the needs of persons as set out in the Canadian Charter of Rights and Freedoms, and the Accessibility for Ontarians with Disabilities Act, 2005.

## Definition of a Barrier

The Accessibility for Ontarians with Disabilities Act defines barrier as anything that prevents a person with a disability from fully participating in all aspects of society because of their disability, including a physical barrier, an architectural barrier, an information or communication barrier, an attitudinal barrier, a technological barrier, a policy or a practice.

<b>Barrier Type</b>	<b>Example</b>
Physical	A door knob cannot be operated by a person with limited upper-body mobility and strength or manual dexterity.
Architectural	A hallway or door that is too narrow for a wheelchair or scooter.
Informational	Information printed in font too small to be read by a person with low vision.
Communicational	A person who talks too loudly when addressing a person with a hearing impairment.
Attitudinal	A receptionist who ignores a customer in a wheelchair.
Technological	A sound system which amplifies background noise.
Policy/Practice	A practice of announcing important messages over an intercom that people with hearing impairments cannot hear clearly.



## Definition of a Disability

The Accessibility for Ontarians with Disabilities Act states that a disability means:

- (a) Any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impairment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device;
- (b) A condition of mental impairment or a developmental disability;
- (c) A learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language;
- (d) A mental disorder; or,
- (e) An injury or disability for which benefits were claimed or received under the insurance plan established under the *Workplace Safety and Insurance Act, 1997*.

## **Town Strategies and Actions**

### **Information and Communication Standards**

The municipality will create, provide and receive information and communications in ways that are accessible to people with disabilities, where practicable.

If the municipality determine that it is not technically feasible to convert the information/communications, or does not have the technology available to convert the information/communication, the municipality will be obligated to provide the person that requires the information with:

- An explanation as to why the information/communications are unconvertable; and,
- A summary of the unconvertible information/communication.

### Feedback

The municipality has a process in place for receiving and responding to feedback and will ensure that those processes are provided in an accessible format and with communication supports, upon request. The Town will notify the public about the availability of accessible formats and communication supports.

### Accessible Formats and Communication Supports

The municipality shall be obligated to provide or arrange for accessible formats and communication supports for persons with disabilities:

- Upon request in a timely manner that takes into account the person's accessibility needs due to disability.
- At a cost that is no more than the regular cost that is charged to others.
- Consult with the person making the request and determine suitability of an accessible format or communication supports.

- Notify the public about the availability of accessible formats and communication supports, where available.

### Emergency Procedure, Plans, and Public Safety Information

When the municipality prepares emergency procedures, plans or public safety information, Administration will make the information available to the public, as soon as practicable. The municipality shall provide information in an accessible format or with the appropriate communication supports, as soon as practicable, upon request.

### Accessible Websites and Web Content

The municipality shall ensure that all municipal internet websites and web content comply with WCAG 2.0 Level AA within legislated timelines in accordance with Ministry guidance.

The municipality will endeavour to integrate assistive technologies into municipal internet websites where possible, feasible and where it will provide enhancements to access for persons with disabilities.

### Person First Language

Person First Language is a linguistic prescription that recommends that people place the emphasis on the person before the diagnosis, describing what a person has, rather than what a person is. By carefully constructing language to avoid marginalization or dehumanization, language becomes more egalitarian and treats everyone with the dignity and respect they deserve as a person. A pilot project of the Person First Language was adopted in accordance with Council resolution # 20191209-533 for use by the Amherstburg Accessibility Advisory Committee, reinforcing the need to expand this usage into other areas of municipal operations.

Examples of Person First Language include:

**Person First Language**

**Person with a disability**

**Person without a disability**

**Person with an intellectual, cognitive, developmental disability**

**Person with an emotional or behavioural disability, person with a mental health or psychiatric disability**

**Person who is blind/visually impaired**

**Person who has a communication disorder, is unable to speak, or uses a device to speak**

**Person who uses a wheelchair**

**Person with a physical disability**

**Person with epilepsy or seizure disorder**

**Person with multiple sclerosis**

**Person with cerebral palsy**

**Accessible parking or accessible bathroom**

Competing Models or Alternative Views to Person First Language:

It should be noted that there are alternative views such as the Identity-first language where some individuals and groups prefer an approach which places the identifying condition before the personal term. Similarly, in deaf culture it has long been the case that deaf-first language is preferred since being culturally deaf is a source of positivity and pride. For example, suggested terms would be deaf person, or hard of hearing person, and this approach would prefer not to utilize terms like hearing impaired, as it focuses a negative implication on what a person cannot do.

## **Employment Standards**

The Employment Standard builds upon the existing requirements under the *Ontario Human Rights Code* in relation to how to accommodate individuals with disabilities throughout the job application process and the

employment relationship. It applies to employees and does not apply to volunteers and other non-paid individuals.

### Recruitment and Retention

The municipality shall notify employees and the public about the availability of accommodations for applicants with disabilities:

- During the recruitment process when job applicants are individually selected to participate in an assessment or selection process;
- If a selected applicant requests an accommodation, the municipality shall consult with the applicant and provide or arrange for provisions of a suitable accommodation that takes into account the applicant's disability; and,
- Notify successful applicants of the policies for accommodating employees with disabilities.

### Notice, Informing of Supports

The municipality shall inform employees of the policies used to support its employees with disabilities, including, but not limited to, policies on the provision of job accommodations that take into account an employee's accessibility needs due to a disability;

- As required to new employees as soon as practicable after they begin their employment;
- Whenever there is a change in policies on the provision of job accommodations that take into account an employee's accessibility needs due to a disability.

### Accessible Formats, Communication Supports

Where an employee with a disability requests an accessible format, the municipality will consult with the employee to provide or arrange for the provision of accessible formats and communication supports for:

- Information that is needed in order to perform the employee's job
- Information that is generally available to employees in the workplace; and,
- Consult with the employee making the request in determining the suitability of an accessible format or communication support.

### Workplace Emergency Response Information

The municipality provides individualized workplace emergency response information to employees who have a disability;

- If the disability is such that individualized information is necessary and the employer is aware of needs for accommodations due to the employee's disability;
- If the employee that received individual workplace emergency response information requires assistance, the municipality shall provide, with the employee's consent, information to a person designated by the municipality to provide assistance to the employee;
- As soon as practicable after becoming aware of the need for accommodation due to the employee's disability; and,
- A review of the individualized workplace emergency response information when the employee moves into a different location in the organization, when overall accommodation needs or plans are reviewed and when the employer reviews its general emergency response policies.

### Documented Individual Accommodation Plans

The municipality has a written process for the development of a documented individual accommodation plan for employees with a disability. The process shall include:

- The employee's participation in the development of the IAP;
- Assessment on an individual basis;
- Identification of accommodations to be provided;
- Timelines for the provision of accommodations;

- The municipality may request an evaluation by a medical or other expert at the municipalities' expense to assist with determining the required accommodations and how to achieve the accommodation.
- The employee may request the participation of a representative from their bargaining agent where represented, or otherwise a representative from the workplace where the employee is not represented by a bargaining agent;
- Steps taken to protect the privacy of the employee's personal information;
- Frequency with which the IAP will be reviewed and updated and the manner in which it will be done;
- If denied, the reason(s) for denial are to be provided to the employee;
- A format that takes into account the employee's disability;
- If requested, any information regarding accessible formats and communication supports will be provided;
- Identification of any other accommodations that are to be provided.

### Return to Work Process

The municipality has in place a return to work process for employees who have been absent from work due to a disability and require disability-related accommodation in order to return to work. Such processes must be documented and must outline steps that the municipality will take to facilitate the return to work and include an IAP plan.

### Performance Management

The municipality takes into account the accessibility needs and/or individual accommodation plans of employees when:

- Using performance management processes;
- Providing career development and advancement information; and,
- Using redeployment procedures.

## Career Development and Advancement

The Town of Amherstburg provides career development and advancement to its employees that takes into account the accessibility needs of its employees with disabilities as well as any individual accommodation plans needed when providing career development and advancement to employees with disabilities.

Career development and advancement includes providing additional responsibilities within an employee's current position and the movement of an employee from one job to another in the organization that may be higher in pay, provide greater responsibility or be at a higher level in the organization or any combination of them, and, for both additional responsibilities and employee movement, is usually based on merit or seniority or a combination of them, and any collective bargain agreements, as necessary.

## Redeployment

Where the Town makes use of redeployment it shall take into account the accessibility needs of its employees with disabilities, as well as individual accommodation plans, when redeploying employees with disabilities.

## **Transportation Standards**

The Transportation Standard is predominantly focused on requiring transportation companies to inform the public about accessible equipment and features on their vehicles, routes and services and to make the features and equipment on routes and vehicles accessible to passengers with disabilities. Should the Town of Amherstburg engage a transportation company to provide services to the residents of the Town of Amherstburg, it will require that the provider comply with all legislated responsibilities as a contractual obligation. In addition to those responsibilities identified to transportation providers, the Town of Amherstburg has additional responsibilities under this section of the IASR that apply to its role as a municipality.



### Duty to Consult

Conventional transportation service providers providing service to the municipality shall annually hold at least one public meeting involving persons with disabilities from the municipality to ensure that they have an opportunity to participate in a review of the accessibility plan and that they are given the opportunity to provide feedback on the accessibility plan.

### Accessible Bus Stops and Shelters

The municipality shall consult with its accessibility advisory committee, the public and persons with disabilities in the development of accessible design criteria to be considered in the construction, renovation or replacement of bus stops and shelters.

Any further steps required to meet the goal of accessible bus stops and shelters shall be indicated in this accessibility plan.

Where a municipality has entered into arrangements with a person respecting the construction of bus stops and shelters in its jurisdiction, the municipality shall ensure that the person participates in the consultation and planning process.

### On-Demand Accessible Taxicabs

The municipality shall consult with the accessibility advisory committee, the public and persons with disabilities to determine the proportion of on-demand accessible taxicabs required in the community.

Any further steps required to meet the stated proportion of on-demand accessible taxicabs in the community shall be indicated in this accessibility plan.

### Taxicab Licensing

The municipality shall ensure that any taxicab licensed by the municipality is prohibited:

- From charging a higher fare or an additional fee for persons with disabilities than for persons without disabilities for the same trip; and,
- From charging a fee for the storage of mobility aids or mobility assistive devices.

The municipality shall ensure that the owners and operations of any taxicab licensed by the municipality place vehicle registration and identification information on the rear bumper of the taxicab. The Town requires licensed taxicabs to ensure that owners and operators of taxicabs make available vehicle registration and identification information in an accessible format to persons with disabilities who are passengers.

## **Design of Public Spaces Standards**

The design of public spaces standard of the AODA outlines the need for newly constructed or redeveloped public spaces to be accessible for people with disabilities. This standard describes ways to make communal spaces more accessible, with a focus predominantly on outdoor environments. The standard applies to new spaces and buildings. It also applies to existing spaces undergoing major renovations. However, existing spaces that do not need major reconstruction do not need to comply.

### Duties of the IASR

The IASR provides the requirements to abide by with regards to the creation of:

- Recreational trails and beach access routes;
- Outdoor public use eating areas;
- Outdoor play spaces;
- Exterior paths of travel;
- Accessible on-street and off-street parking;
- Obtaining services (such as service counters and waiting areas); and,

- Maintenance

The Town follows the direction of the IASR in implementing these standards for the design of public spaces.

### Facility Accessibility Design Standards

The Town of Amherstburg is currently adapting Facility Accessibility Design Standards to act as an informational guide to assist in the development, redevelopment and reconstruction of Town owned and operated facilities and properties in accordance with Council direction.

## **Customer Service Standards**

The Town of Amherstburg is committed to providing accessible customer service to people with disabilities. This means that we will provide goods and services to people with disabilities with the same high quality and timeliness as others.

### Customer Service Initiatives

- Sensitivity training program as part of employee orientation – ongoing for new employees.
- Provide training to all Town staff and Committees on providing Accessible Customer Service – ongoing for new employees.
- Provide additional in depth training to employees of the Libro Credit Union Centre – ongoing for new employees.

### Accessibility Policies

The Town maintains both an Accessible Customer Service Standards Policy and an Integrated Accessibility Standards Regulation Policy which provide Council adopted policy support to ensure the protection and provision of accessible goods and services in accordance with provincial legislation and the Town's overall commitment to accessibility.

These policies provide for the assurance that persons with disabilities shall be given an opportunity equal to that given to others to obtain, use

and benefit from the goods, services or facilities of the Town of Amherstburg. Further, the policies establish that when communicating with a person with a disability, the Town shall do so in a manner that takes into account the person's disability. The Town's accessibility policies address those utilizing assistive devices to obtain, use or benefit from the goods, services or facilities or with the availability of other measures, if any, which enable them to do so.

### Service Animals and Support Persons

People with disabilities who are accompanied by a guide dog or service animal shall be permitted access to enter premises of the Town of Amherstburg and to keep the animal with the person with a disability unless the animal is otherwise excluded by law from the premises. If the service animal is excluded by law from the premises, the Town of Amherstburg shall ensure that other measures are available to enable a person with a disability to obtain, use or benefit from the provider's goods, services or facilities.

An animal is a service animal for a person with a disability if:

1. The animal can be readily identified as one that is being used by the person for reasons relating to the person's disability, as a result of visual indicators such as the vest or harness worn by the animal; or,
2. The person provides documentation from one of the following regulated health professionals confirming that the person requires the animal for reasons relating to the disability;
  - a. A member of the College of Audiologists and Speech-Language Pathologists of Ontario;
  - b. A member of the College of Chiropractors of Ontario;
  - c. A member of the College of Nurses of Ontario;
  - d. A member of the College of Occupational Therapists of Ontario;
  - e. A member of the College of Optometrists of Ontario;
  - f. A member of the College of Physicians and Surgeons of Ontario;
  - g. A member of the College of Physiotherapists of Ontario;
  - h. A member of the College of Psychologists of Ontario;

- i. A member of the College of registered Psychotherapists and Registered Mental Health Therapists of Ontario.

It is the responsibility of the person with a disability to ensure that the service animal is kept in control at all times.

People with disabilities who are accompanied by a support person shall be permitted entry into the premises together and the Town of Amherstburg shall ensure that the person with a disability is not prevented from having access to the support person while on the premises. The Town may require a person with a disability to be accompanied by a support person while on Town premises in situations where it is necessary to protect the health or safety of the person with a disability or the health and safety of others on the premises.

Where fees for goods and services are advertised or promoted by the Town of Amherstburg, it will provide advance notice of the amount payable, if any in respect of the support person.

The Town will endeavour to provide goods, services and programming to support persons accompanying a person with a disability at either a reduced rate or free of charge where possible.

### Notice of Temporary Disruptions

If there is a disruption in a particular facility or service used to allow a person with a disability to access goods or services, the Town will give notice of the disruption to the public by posting the reason for the disruption, the anticipated duration of the disruption, and alternative facilities or services that may be available. This posting will be in a conspicuous place on the premises of the Town of Amherstburg, or by other reasonable methods in the circumstances.

If the Town anticipates a disruption, the Town will provide a reasonable amount of advance notice of the disruption. If the disruption is unexpected, notice will be provided as soon as possible.

## Training for Staff

The Town will ensure that staff receive accessibility training as required. The amount and format of training given will be tailored to suit each person's interactions with the public and his or her involvement in the development of policies, procedures and practices pertaining to the provision of goods and services.

The content of the training will include:

- A review of the purposes of the Accessibility for Ontarians with Disabilities Act, 2005;
- The requirements of the Integrated Accessibility Standards Regulation, O.Reg 191/11, under the Act;
- Responsibilities under the Human Rights Code, 1990;
- Instruction on the Town's policies, procedures and practices pertaining to the provision of goods and services to persons with disabilities;
- How to interact and communicate with persons with various types of disabilities;
- What to do if a person with a particular type of disability is having difficulty accessing the Town's goods or services;
- How to interact with persons with disabilities who use assistive devices or who require the assistance of a support person or service animal; and,
- Information about the equipment or devices available on the Town's premises that may help with the provision of goods or services to persons with disabilities.

The Town shall ensure that it abides by the dictates of the Accessible Customer Service Standards Policy with regards to the timeline and associated records regarding training of staff.

## Feedback Process

The Town of Amherstburg is committed to providing high quality goods and services to all members of the public. Feedback from the public

is welcomed as it assists the Town in identifying any areas that may require change.

The public can provide feedback on the accessibility of the provision of goods and services by the Town of Amherstburg by phone or in writing through the Clerk's Office and through the accessibility feedback process on the Town webpage.

### Format of Documents

The Town shall be obligated to provide or arrange for accessible formats and communication supports for persons with disabilities:

1. Upon request in a timely manner that takes into account the person's accessibility needs due to the disability.
2. At a cost that is no more than the regular cost that is charged to others.
3. Consult with the person making the request and determine suitability of an accessible format or communication supports.
4. Notify the public about the availability of accessible formats and communication supports, where available.

## **Annual Reporting (Past Years)**

### 2016

The following is a list of the Committee's accomplishments in 2016:

1. Site Plans - The Committee reviewed several site plans in 2016 and provided feedback to the Planning Department.
2. Parking Blitz - Through Committee discussion, it was felt that accessible parking spaces were often being abused and the committee wanted these concerns passed on to those who provide enforcement. During a meeting with the Chief of Police, an annual initiative was proposed to educate residents on the lawful use of designated accessible parking spaces. The Amherstburg Police Department conducted a 3-day enforcement initiative occurring from March 31, 2016 to April 2, 2016, which had officers consistently patrolling designated accessible parking spaces to ensure compliance. The Public Works Department reviewed municipal signage to ensure it complied with the regulation. The Licensing and Enforcement Department visited 37 locations, noting that 14 of the these businesses did not have accessible parking spaces that were compliant with the requirements set out by the Highway Traffic Act and the Town's Traffic By-law.
3. Accessibility Workshop 2016 Opening Doors and Minds - On October 25, 2016, the staff liaison and Committee members attended the 2016 Accessibility Workshop – Opening Doors and Minds.
4. Building Audits - The Committee members completed building audits of Town owned buildings (including seasonal buildings). The audits were reviewed by the staff liaison. Small Fixes and Larger Projects Lists - The staff liaison compiled two lists from the building audits: small fixes and larger projects. The two lists were submitted to Council on November 14, 2016 and a budget request of \$50,000 was approved for municipal building infrastructure and private business improvements.
5. Second Annual Windsor-Essex Accessibility Awards - Angela Kelly represented the Committee for the Second Annual Accessibility Awards Committee. She attended meetings and reported back to the



Committee. Angela also provided Committee members with nomination forms to submit their own nominees.

## 2017

The following is a list of the Committee's accomplishments in 2017:

1. Site Plans - The Committee reviewed several site plans in 2017 and provided feedback to the Planning Department.
2. Parking Blitz - The Committee and the Amherstburg Police Department collaborated on a second annual parking blitz of designated accessible parking spaces. To kick off the blitz, an article was published in the River Town Times. The intent of the article was to educate residents on the proper use of designated accessible parking spaces. The Licensing and Enforcement Department also noted that 8 properties, that did not have accessible parking spaces compliant with the requirements set out by the Highway Traffic Act and the Town's Traffic By-law, are now compliant.
3. Building Audits - The comments from the Committee's 2016 completed building audits were reviewed and a few smaller fixes were made to municipal buildings by Town staff. The Committee members' completed building audits for most Town buildings in 2017, including seasonal buildings.
4. River Town Times Advertisements - The Committee members provided disability education to the residents through the publication of advertisements in the River Town Times.
5. Accessibility Upgrades - The Committee received suggestions from Town residents regarding the possibility of accessibility upgrades throughout the Town. The Committee brought these suggestions to various Town Departments and saw the following upgrades:
  - A sidewalk extension from Lowes Sideroad to Season's Retirement Home, and
  - The installation of hand rails in Rink A at the Libro Centre (to be completed soon).

6. Accessibility Workshop 2017 Opening Doors and Minds - On October 24th, 2017, the staff liaison and Committee members attended the Essex County Accessibility Advisory Committee's 2017 Accessibility Workshop – Opening Doors and Minds.

## 2018

The following is a list of the Committee's accomplishments in 2018:

1. Site Plans - The Committee reviewed several site plans in 2018 and provided feedback to the Planning Division. Separate special meetings were established in intervening months to allow the Committee to discuss projects in a timely manner. While there is no requirement that businesses comply with the suggestions of the Committee during the process, many businesses have opted to increase the minimum standards of their facilities through this process.
2. Parking Blitz - The Committee and the Amherstburg Police Service collaborated on a third annual parking blitz of designated accessible parking spaces. To kick off the blitz, an article was published in the River Town Times. The intent of the article was to educate residents on the proper use of designated accessible parking spaces.
3. Building Audits - The Accessibility for Ontarians with Disability Act has set the goal of a fully accessible Ontario by 2025. In order to meet this standard the Committee audits municipal facilities. Through these efforts opportunities were identified to apply AODA reserve funds to make Town Hall more accessible with the addition of a new access ramp and sidewalk.
4. River Town Times Advertisements - The Committee members provided disability education to the residents through advertisements in the River Town Times.
5. Accessible Agenda Materials Tactile Vision Graphics - The Committee heard a presentation from Tactile Vision Graphics about

the provision of public materials in accessible formats. The Committee asked that the presentation be brought to Council for consideration of the adoption of brail agenda materials.

6. Collaboration with Community Organizations - The Committee heard presentations and sought opportunities to develop collaboration with local organizations whose efforts to make the community more accessible were in keeping with the Committees mandate. The Committee expressed interest in following up with Windsor-Essex Compassion Care Community and the Assisted Living Southwest Ontario organizations in particular.
7. 2018 Accessible Election - The Committee heard a presentation from the Clerk with respect to accessible voting options available to residents in the 2018 Election and provided feedback about facilities and materials.

## 2019

The following is a list of the Committee's accomplishments in 2019:

1. Site Plans - The Committee reviewed several site plans in 2019 and provided feedback to the Planning Department. The Committee continued its practice of scheduling tentative meetings between regular meetings to allow Site Plans to be heard in a timely manner. While there is no requirement that businesses comply with the suggestions of the Committee during the process, many businesses have opted to increase the minimum standards of their facilities through this process.
2. Building Audits - The Accessibility for Ontarians with Disability Act has set the goal of a fully accessible Ontario by 2025. In order to meet this standard the Committee audits municipal facilities. Through these efforts AODA reserve funds were provided to make Town Hall more accessible with the addition of a new access ramp and sidewalk. The Committee will continue building audits for municipal

facilities and place a focus on municipal parkland audits. Further a recommendation to conduct a Facility Condition and Needs Assessment Study will be placed for budget considerations to identify a holistic approach to move forward in addressing municipal facilities.

3. River Town Times Advertisements - The Committee members provided disability education to the residents through advertisements in the River Town Times.
4. Parking Blitz - The Committee and the Amherstburg Police Service collaborated on a third annual parking blitz of designated accessible parking spaces. To kick off the blitz, an article was published in the River Town Times. The intent of the article was to educate residents on the proper use of designated accessible parking spaces.

## 2020

The following is a list of the Committee's accomplishments in 2020:

1. The work plan of the Amherstburg Accessibility Advisory (AAAC) was considerably impacted by the global pandemic, COVID-19, but still managed to provide recommendations and advice relative to many 2020 objectives. Administration sought the advice and recommendations of the AAAC relative to:
  - The Town's multi-year accessibility plan;
  - Facility audits completed on municipal buildings;
  - The Town's website and web content accessibility, functionality and needs;
  - All development site plans and drawings; and,
  - The Libro Secondary Plan Concept.
2. Responding to an invitation of the AAAC, a representative of the new high school development attended and provided further information on accessibility included in the design of the site.
3. Some of the 2020 recommendations made by the Committee to meet their legislated mandates included:

- That Licensing and By-law Enforcement investigate a means of incentivizing, regulating, or, a combination of both, to achieve a higher proportion of on-demand accessible taxis in the Town of Amherstburg.
- That Council adopt a higher than required standard for accessibility for municipal property known as Facility Accessibility Design Standards.
- That Council consider a transfer from the AODA Compliance Reserve fund relative to the provision of accessible play surfaces at one Town Park.
- That Council consider a transfer from the AODA Compliance Reserve fund relative to the provision of an accessible route into the Gibson Gallery as part of a cost-sharing agreement with the Fort Malden Guild of Arts and Crafts.

Council endorsed all of these recommendations and accessible play surfaces have already been installed at Ranta Memorial Park.

4. The annual Accessible Parking Blitz, as previously recommended by the Committee and endorsed by Council, was completed through a combined effort of the Licensing and Enforcement Division and the Amherstburg Detachment of the Windsor Police Service. This educational and enforcement piece is an integral reminder of the importance of respecting and understanding accessibility provisions in our community.
5. The impact of the pandemic affected the committee's ability to meet on a number of occasions and has resulted in fewer than anticipated new accessibility audits being completed. While it was envisioned that 2020 would see a review of all municipal parkland to identify accessibility concerns, this item remains with the committee in 2021. Additionally, the committee was unable to attend many training opportunities or to form recommendations with regards to promoting identified accessibility messaging through public service announcements in the River Town Times.

## 2021

1. The Amherstburg Accessibility Advisory Committee continued to meet during the declared emergency for COVID-19 and advised Council with regards to:
  - a. The Town's Multi-Year Accessibility Plan and compliance requirements of the IASR;
  - b. Municipal facility and parkland accessibility audits;
  - c. Website, web content accessibility, functionality and needs;
  - d. All development site plans and drawings; and,
  - e. Parkland redevelopment.
2. The Committee also provided advice and recommendations with regards to public outreach and education activities such as Town events and waste/refuse disposal services.
3. The Annual Accessible Parking Blitz activity was completed in collaboration between the Licensing and Enforcement Division and the Amherstburg Detachment of the Windsor Police Service.
4. Recommendations on accessibility upgrades to the Community Hub at 320 Richmond.
5. A recommendation with regards to the purchase and installation of accessible picnic tables for Town parkland.



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF THE CAO

MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

Table with 2 columns: Author's Name, Report Date, Author's Phone, Date to Council, Author's E-mail, Resolution #.

To: Mayor and Members of Town Council

Subject: 2nd Quarter Fire Department Activity Report April, May, and June 2022

1. RECOMMENDATION:

It is recommended that:

- 1. The 2nd Quarter Activity Report (April, May, June of 2022) for the Amherstburg Fire Department from the Fire Chief BE RECEIVED for information.

2. BACKGROUND:

On November 8, 2021, Council Resolution # 20211108-353 directed the following:

- 1. Council Resolution # 20160411-145 BE RESCINDED; and,
2. Administration BE DIRECTED to provide future Building Activity Reports, Fire Activity Reports and Police Activity Reports on a quarterly basis,

3. DISCUSSION:

The goal of the Amherstburg Fire Department is to provide fire protection services through a range of programs designed to protect the lives and property of the inhabitants from the adverse effects of fire, sudden medical emergencies or exposure to dangerous conditions created by man or nature.

To achieve this goal, the Amherstburg Fire Department utilizes fire suppression and rescue activities, fire inspections, fire investigation, public fire safety education and other fire protection programs as defined by the Fire Protection and Prevention Act, 1997 and the Town of Amherstburg, Establishing and Regulating By-Law #2022-035.

The attached, represents activities and program information for the 2nd quarter of 2022.

## April

April Included a continuation of the Captain's Classes for those staff interested in qualifying for the rank of captain for future opportunities.

A major fire (A22-149) with over \$150,000.00 loss and close to 350,000 dollars in property saved.

Training highlights included use of the Mobile Live Fire Training Unit and Base Hospital Medical refresher Training

## May

Time continued to be spent on research and preparation for the impacts of New Fire fighter Certification Legislation.

Appointments took place for the New Deputy Fire Chief and Assistant Deputy Chief Positions. Our New Administrative Assistant began May 16.

Training focussed on Ventilation Training at an acquired building, Driver training and High-rise building procedures.

## June

Hazardous materials training was finalized and following the Written portion of a new recruitment effort, Agilities testing was completed for 25 Successful candidates Negotiations was completed with a Successful Bidder on the Design of the New South Fire Station. Preparations continued for a return to a physical Awards and Recognition Banquet.

### 4. **RISK ANALYSIS:**

N/A

### 5. **FINANCIAL MATTERS:**

N/A

### 6. **CONSULTATIONS:**

N/A

### 7. **CONCLUSION:**

As directed by Council, the Amherstburg Fire Department will continue to provide quarterly activity reports.

  
\_\_\_\_\_  
Bruce Montone  
**Fire Chief**

Attachments: 1



## Report Approval Details

Document Title:	Quarterly Fire Department Activity Report - 2nd Quarter 2022.docx
Attachments:	- Q2 2022 AFD ACTIVITY REPORT TO COUNCIL ATTACHMENT DATA - FINAL.pdf
Final Approval Date:	Jul 20, 2022

This report and all of its attachments were approved and signed as outlined below:



Tracy Prince



Valerie Critchley

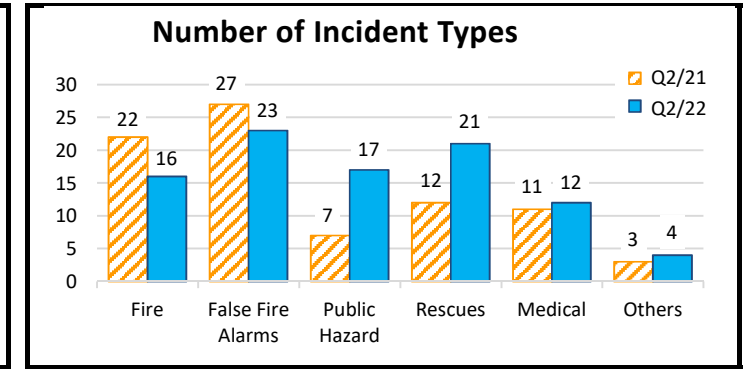
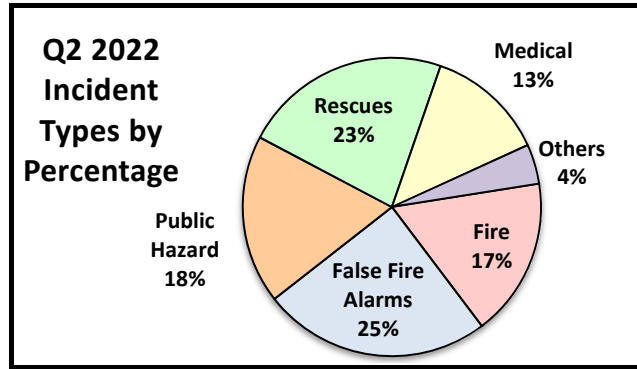
**No Signature - Task assigned to Tammy Fowkes was completed by assistant Kevin Fox**

Tammy Fowkes

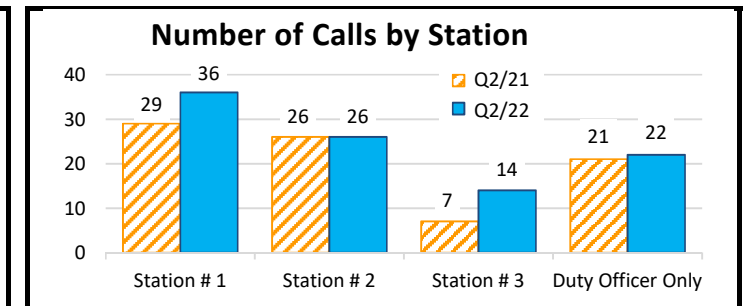
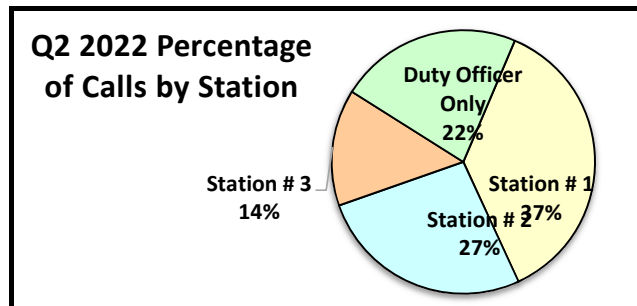


## Amherstburg Fire Department Activity Report to Council - Q2 2022

SERVICE LEVEL DELIVERY	2021	YTD 2022	Q2 2021	Q2 2022
<b>INCIDENTS - Totals</b>	<b>330</b>	<b>172</b>	<b>82</b>	<b>93</b>
<b>Incident Types</b>				
Fire	57	31	22	16
False Fire Alarms	108	45	27	23
Public Hazard	39	32	7	17
Rescues	62	36	12	21
Medical	42	24	11	12
Others	22	4	3	4



NUMBER OF CALLS BY STATION	2021	YTD 2022	Q2 2021	Q2 2022
Station # 1	116	58	29	36
Station # 2	76	51	26	26
Station # 3	39	24	7	14
Duty Officer Only	100	44	21	22



RESPONSE TARGETS - 90th Percentile	2021	YTD 2022	Q2 2021	Q2 2022
Alarm Processing Time	0:03:30	0:02:26	0:02:49	0:02:19
Turnout Time	0:06:41	0:05:42	0:06:45	0:05:51
Travel Time	0:09:58	0:08:00	0:08:08	0:07:54
<b>Total Average Response Time*</b>	<b>0:07:46</b>	<b>0:07:43</b>	<b>0:07:00</b>	<b>0:08:00</b>

\* From time call comes in to on scene time

AFD's response times are well within the NFPA response time requirements. A secondary NFPA response requirement is tied to the number of Firefighters arriving within the timeframe. As a small Volunteer Firefighter department stretched among 3 Stations, there are times when staff on scene does not equate to the NFPA personnel requirement. However, with the new deployment, once implemented, this shortcoming will be corrected.

Demand Zone Area	Demographics	Staffing & Response Time	Meets Objectives
Urban	>1000 population /mi2	15 FF/9 min.	90%
Suburban	500-1000 people/mi2	10FF/10 min.	80%
Rural Risk	<500 people/mi2	6FF/14 min.	80%
Special Risk	AHJ	AHJ	90%

Reference: National Fire Protection Association Standard 1720 Table 4.3.2.

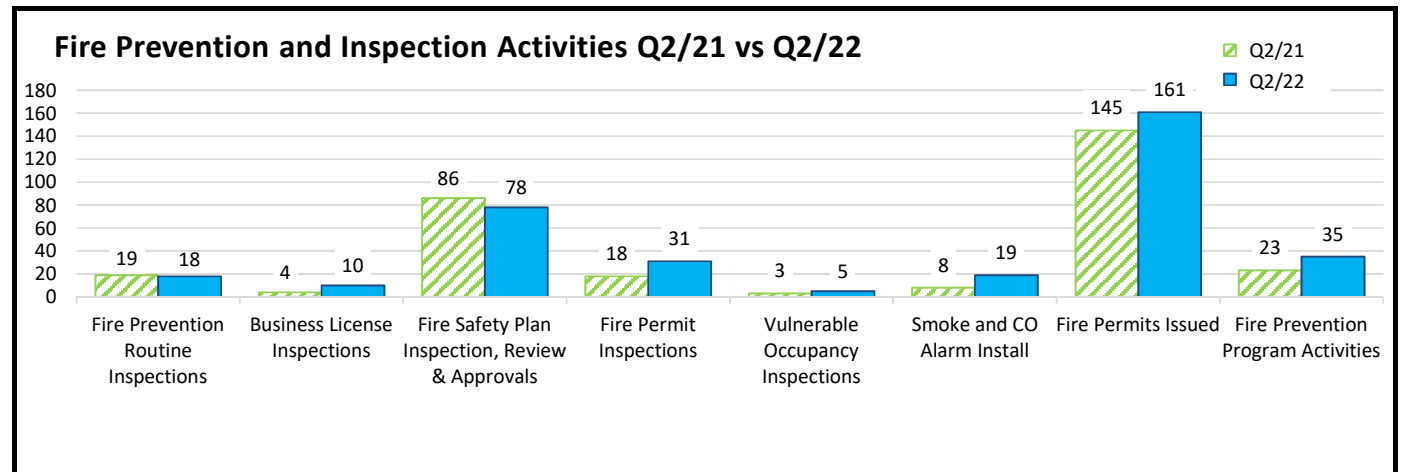


## Amherstburg Fire Department Activity Report to Council - Q2 2022

In addition to AFD's activities for Q2 2022 were the following:

- Welcome of the new Deputy Chief Ron Meloche, new Assistant Deputy Chief Dan Monk and new Fire Administrative Assistant Liberty Fallon
- Various focused training initiatives were undertaken including the Mobile Live Fire Training and High Rise Rescue Training

FIRE PREVENTION/INSPECTIONS	2021	YTD 2022	Q2 2021	Q2 2022
Fire Prevention Routine Inspections	69	32	19	18
Business License Inspections	23	15	4	10
Fire Safety Plan Inspection, Review & Approvals	250	137	86	78
Fire Permit Inspections	63	36	18	31
Vulnerable Occupancy Inspections	34	12	3	5
Smoke and CO Alarm Install (during responses)	63	37	8	19
Fire Permits Issued	531	391	145	161
Fire Prevention Program Activities	134	63	23	35

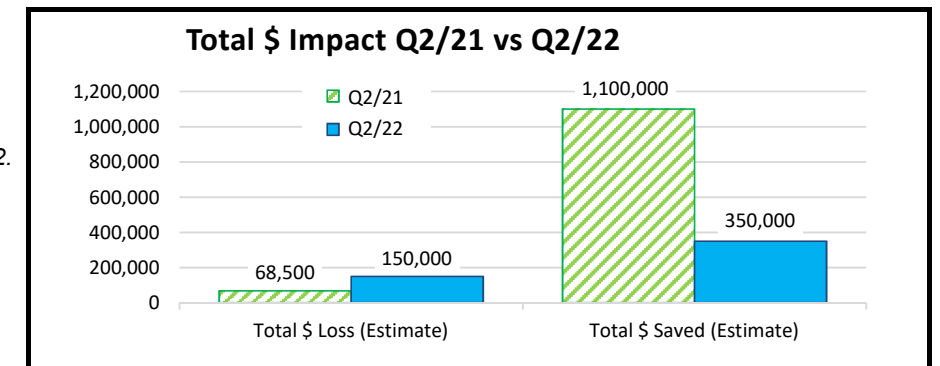


COMMUNITY IMPACT	2021	YTD 2022	Q2 2021	Q2 2022
Total \$ Loss (Estimate)	734,500	553,000	68,500	150,000
Total \$ Saved (Estimate)	8,823,000	4,650,000	1,100,000	350,000
Residential Fire Related Injuries (Entire)	0	0	0	0
Fire Fighter	0	0	0	0
Public	0	0	0	0
Residential Fire Related Fatalities (Entire)	0	0	0	0
Fire Fighter	0	0	0	0
Public	0	0	0	0



AFD saved approximately \$350,000 in property value through responses in Q2/22.

Although Q2 2022 saw 1 major fire, zero firefighter and civilian fire related injuries were reported.





## Amherstburg Fire Department Activity Report to Council - Q2 2022

TRAINING AND MAINTENANCE	2021	YTD 2022	Q2 2021	Q2 2022
Total Training Sessions	239	124	71	64
Training Station 1	51	33	17	15
Training Station 2	58	33	16	16
Training Station 3	44	30	13	16
Training Extra	86	28	25	17
Station Maintenance/Inspection	204	89	53	43

In Q2, AFD members participated in 64 training sessions. This quarter the Firefighters were able to include training with the Mobile Life Fire Training Unit as well as High Rise Rescue training activities.



Although restrictions were in place due to Covid-19, AFD was still able to regularly inspect and maintain the department fleet of 4 Engines, 2 Tankers, 1 Aerial Ladder, 4 Support units, all hand tools and power operated equipment.





admin@erca.org

P.519.776.5209

F.519.776.8688

360 Fairview Avenue West  
Suite 311, Essex, ON N8M 1Y6

July 18, 2022

Town of Amherstburg  
Town of Essex  
Town of Kingsville  
Town of LaSalle  
Municipality of Leamington  
Municipality of Lakeshore  
Township of Pelee  
Town of Tecumseh  
City of Windsor

Attention: Municipal Council Clerks (for distribution)

**RE: ESSEX REGION CONSERVATION AUTHORITY 2021 Audited Financial Statements and Administration's Report**

Attached please find Essex Region Conservation Authority's 2021 Audited Financial Statements as approved by the ERCA Board of Directors at the June 23, 2022.

At the request of our Board, also attached is Administration's report (BD 13/22 2021 Draft Audited Financial Statements and Financial Condition Update) providing additional analysis undertaken as presented to the ERCA Board of Directors in conjunction with the independent audit undertaken by the firm of Hicks, MacPherson, latonna and Driedger LLP.

Should you have any questions regarding ERCA's Audited Financial Statements or Administration's report, please feel free to contact Mr. Tim Byrne, [tbyrne@erca.org](mailto:tbyrne@erca.org) or by phone 519-776-5209 ext. 350.

Thank you,

Tim Byrne  
CAO/Secretary-Treasurer

Shelley McMullen  
CFO/Director, Finance and Corporate Services

**Attachments:**

- BD13/22 Draft Audited Financial Statement and Financial Condition Update and related appendices
- ERCA 2021 Audited Financial Statements



## Essex Region Conservation Authority

### Board of Directors

BD13/22

From: Shelley McMullen, CFO/Director Finance & Corporate Services

Date: Thursday, June 2, 2022

**Subject: 2021 Draft Audited Financial Statements and Financial Condition Update**

Compliance Action: Conservation Authorities Act -S.38 Annual Audit  
Income Tax Act-Audited Financial Statement/T3010 Requirement for  
Registered Charities

**Recommendation:** THAT the draft audited Financial Statements of the Essex Region Conservation Authority, including the Independent Auditor's Report, for the year ended December 31, 2021, be approved and released as final audited Financial Statements; and further,

THAT Administration be directed to circulate the approved report and Audited Financial Statements to member Municipalities as correspondence.

### Summary

- The auditors are proposing to issue an unqualified audit report upon Board members' approval of the 2021 audited Financial Statements. While the audit procedures, including an understanding of the internal controls, are designed to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and to obtain sufficient audit evidence to support the audit opinion, the procedures are not for the purpose of expressing an opinion on the effectiveness of the Authority's internal controls.
- The 2021 operating budget anticipated a continuation of Covid19 restrictions throughout most of the year, and while there were several operating units, likely impacted by Covid19-related restrictions, that experienced unanticipated increases/decreases in revenues, the variances were overall immaterial to the financial results of the Authority.
- While the Financial Statements show an increase of \$81,048 in the operating fund surplus, resulting in an accumulated operating surplus of approximately \$133,380, \$85,000 is expected to be utilized in 2022, as outlined in the operating budget. Also, the actual unrestricted operating surplus amounted to ~\$126,000, prior to additional transfers of ~\$45,000 to the reserve funds, to address 2022 projects, as discussed below.
- The reserve funds increased by \$29,853 to \$1,221,251 from \$1,191,398 (Schedule 5 of the Financial Statements), although a decrease of \$119,000 was expected. This positive variance primarily relates

to: a lower demand for reserve funds for the construction of the JRPH Conservation Centre, due to receipt of Foundation grants; deferral of IT projects to 2022 due to vendor selection process; and additional transfers to infrastructure reserves for 2022 capital asset condition assessments and maintenance projects.

- Overall, the Authority experienced relative stability in its operations during 2021, as it adjusted to new operating procedures and service delivery methods, introduced as a result of the pandemic.
- Higher-than-expected permit revenues was the primary contributor to the positive results followed by wage savings related to periodic vacancies and redeployment of staff to special projects, funded by grants.
- The Authority has begun to proactively align its budget format and presentation, with the categorization of programs and services (mandatory and non-mandatory), as required by the revised Conservation Authorities Act, however the format of the audited Financial Statements will not be revised until fiscal year 2024, when all municipal funding agreements are expected to be in place, for non-mandatory programs and services. To provide further clarity to readers and support transparency, the Detailed Statement of Financial Activities by Program, is attached as Appendix C. This schedule presents program financial information, with revenues and expenses, and is the format used to present budget and interim financial results to stakeholders

## Discussion

The firm of Hicks, MacPherson, latonna and Driedger LLP has completed the audit of the Financial Statements for the year ended December 31, 2021, (attached) and are prepared to issue their draft unqualified opinion upon Board approval of the Financial Statements. Audit guidelines now require the Board of Director's approval of the Financial Statements prior to final release of the audited Financial Statements and accompanying audit opinion.

The Audit Committee of the Essex Region Conservation Authority met on June 9, 2022 to review the draft audited Financial Statements with management and with Ms. Lindsay latonna, a partner with the appointed auditing firm. The Auditors and Audit Committee did not identify any concerns with the financial statements as prepared by management and additionally, no material internal control weaknesses or errors were noted by the auditors, to the extent that internal controls are reviewed. The Auditors noted that an unqualified report will be attached to the Authority's statements upon Board approval of the Financial Statements.

## Financial Statements Overview

The financial statements comprise a report card on the financial activities of a government during a fiscal period and are made available to various stakeholders including: MECP; participating municipalities; board members; ratepayers; staff; transfer payment agencies and other funders; program partners; and financial institutions. Increased expectations and requirements for greater transparency, accountability, value- for-money, and greater comparability amongst governments and public sector agencies, has resulted the expectation for informative and standardized statements.

Five indicators or “messages” are typically included in government financial statements:

- net surplus/(debt);
- accumulated surplus/(deficit);
- annual surplus/(deficit);
- change in net debt in the year; and
- cash position and related cash flow in the year.

In response to this, the Authority has prepared four financial statements:

- Statement of Financial Position;
- Statement of Operations and Accumulated Surplus;
- Statement of Net Surplus; and
- Statement of Cash Flows.

### **Reconciling Budgets with Financial Statements**

While the Financial Statements, as presented, accurately reflect the Authority’s financial position and transactions, they appear to be divergent or inconsistent as compared to the approved budget, resulting in a challenge for stakeholders, in terms of reconciling year-end results with the approved budget. Despite the suggestion that budget documents are to be presented in the same format as Financial Statements (C.D. Howe Institute’s 2014 report titled “Baffling Budgets: Canada’s Cities Need Better Financial Reporting”), it is often not the case: Budget documents are typically generated in a more user- friendly format to facilitate comprehension and ultimate decision-making. This is a challenge that is currently being addressed, at least in the municipal sector: MFOA’s official response to the Howe Institute report states that *“Budgets are laid out in a manner to be meaningful to both Councillors and the public. They are regularly monitored throughout the year by both staff and municipal Council. As well, municipalities have many excellent fiscal controls and countless reports in addition to the annual statutory reporting, all of which are more readable and understandable to “the reasonably intelligent” person than the annual financial statement. We know of no municipality in Ontario who provides interim financial reports based on their year-end reporting format due to its irrelevance to the budgets and actual fiscal control.”*

To address the issue and to facilitate the reconciliation between the budget and the Financial Statements, the following reconciliation summary has been prepared (FS Note 7):



	<b>Approved Budget (BD 07/21)</b>	<b>Actual</b>
<b>Budgeted Deficit</b>	\$ (346,500)	
Capital items to be included as operating expenses	700,000	
Land Acquisition	-	
<b>Adjusted/Actual Net Surplus (Deficit)</b>	353,500	654,877
Gain on Sale of Vehicles	-	(22,500)
Capitalized items	(700,000)	(805,973)
Land Acquisition*	-	-
	(346,500)	(173,596)
Acquisition of fleet & equipment	(88,500)	(93,246)
Net transfers from reserves (Schedule 5)	490,000	386,500
	55,500	119,658
Amortization	315,500	377,743
	371,000	497,401
Net transfers to reserves (Schedule 5)	(371,000)	(416,353)
<b>Increase in Operating Surplus</b>	<b>\$ -</b>	<b>\$ 81,048</b>

*\*Land acquisitions are approved during the year through the Committee of the Whole*

It should be noted that the Authority has begun to proactively align its budget format and presentation, with its draft categorization of programs and services (mandatory and non-mandatory), as required by the revised Conservation Authorities Act (effective January 1, 2024), however the format of the audited Financial Statements will not be revised until fiscal year 2024, when all municipal funding agreements are expected to be in place, for non-mandatory programs and services. To further provide clarity to readers and support transparency, the **Detailed Statement of Financial Activities by Program, is attached as Appendix C**. This schedule presents program financial information, with revenues and expenses, and is the format used to present budget and interim financial results to stakeholders

#### Statement of Financial Position, Statement of Cash Flows and Net Debt

For 2021, the Authority's year-end cash position increased by approximately \$1.64 million, almost entirely related to the collection of accounts receivable and the increase in deferred revenues, which together comprise the total change (Statement of Cash Flows).

Deferred revenues increased significantly by \$869,377, resulting in total deferred revenues at December 31<sup>st</sup> of almost \$3.6 million. The increase was driven by transfers to the land acquisition fund of ~\$600,000, in anticipation of the 2022 property acquisition. Additional transfers were made for budgeted water quality studies and capital projects, expected to proceed in 2022. Of the total \$3.6 million in deferred revenues, the land acquisition fund accounts for nearly \$2.2 million.

The reserve funds increased by \$29,853 to \$1,221,251 from \$1,191,398 (**Schedule 5 of the Financial Statements**), although a decrease of \$119,000 was expected. The positive variance of ~\$148,000 primarily relates to: a lower demand for reserve funds for the construction of the JRPH Conservation Centre, due to receipt of Foundation grants; deferral of IT projects to 2022 due to vendor selection process; and additional transfers of ~\$45,000 to infrastructure reserves for 2022 capital asset condition assessments and maintenance projects.

The net surplus position increased to \$1,310,364, a change of \$104,537 (Statement of Net Surplus). This particular change in financial position can also be reconciled as the increase in reserves, as noted above, plus the increase in the operating fund surplus of \$81,048 less the increase in prepaid expenses.

#### **Statement of Operations (and Schedules 1-4)**

As has been previously reported, ERCA's reliance on fee-for-service revenues, third party and special funding, results in varying revenues and expenses, as new projects and funding are available, partnership programs emerge, or are completed, and municipal capacity to support projects (e.g. WECl) varies.

While a comprehensive analysis regarding financial impacts of public health restrictions related to Covid19, was not undertaken, due to the fact that management assumed that most restrictions would remain in effect until fall of 2021, there were some minor unexpected results. Attendance skyrocketed at Holiday Beach and gate and pass revenues increased by \$60,000, although offset partially by placement of gate and additional cleaning staff. The increased net revenues were sufficient to allow for a redirection of the allocated \$27,000 CW~GS levy to the land acquisition fund though. Due to school field trips not resuming until 2022, and reduced event capacity, the John R Park Homestead's admissions/programs revenues fell short by approximately \$50,000, however expenses were reduced and the net result was a \$17k deficit at year end.

Other variances were likely unrelated to Covid19 and were attributable to greater than anticipated fee-for-service revenues in Watershed Management Services, as has been the trend over the past few years, and to other savings in labour, associated with vacant positions, staff work on outside funded special projects and deployment of internal staff to work on capital projects.

While the Financial Statements show an increase of \$81,048 in the operating fund surplus, the actual unrestricted operating surplus amounted to ~\$126,000, prior to additional transfers of ~\$45,000 to the reserve funds, to fund 2022 projects.

The breakdown of the net unanticipated positive variance of \$81,000 is shown below in Table 1:

**Table 1**

<b>BUSINESS UNIT</b>	<b>Surplus/Deficit</b>	<b>Explanation</b>	<b>Additional Transfers to Reserves</b>	<b>Contribution to 2021 Increase in Accumulated Surplus</b>
Watershed Mgmt Services	\$86,378	Permit revenues exceeded budget	-	\$86,378
Conservation Services	17,647	Wage savings due to redeployment of staff to special projects	40,000	(22,353)
Corporate Services	22,376	Wage savings due to vacancies/turnover and lower IT equipment costs due to transition to hosted/cloud IT infrastructure	5,353	17,023
	<b>\$126,401</b>		<b>\$45,353</b>	<b>\$81,048</b>

**Revenues**

Total revenues, before transfers to deferred revenues, were lower than budgeted revenues, but slightly higher, year over year (YoY), for the following reasons:

- Overall, government revenues were substantially lower than budget, due to timing of project revenues associated with the City of Windsor’s Peche Island project. This accounted for approximately \$1.5million of the difference, which was offset by slightly higher Federal grant revenues for construction projects, habitat projects and water quality studies. Provincial grants were higher due to grants received for water quality initiatives and studies.
- Fee-for-service revenues significantly exceeded budget due to increased attendance at Holiday Beach accompanied by increased enforcement of admissions fees, higher than budgeted permit fees plus fee-for-service tree planting and restoration work.
- Other grants were higher than budgeted due to tree planting and restoration grants received from a US based non-profit organization, supporting tree planting.
- Grants from the Foundation were better than expected due to increased grants for the construction of the JRPH Conservation Centre.
- Deferred revenues are related to timing of grant payments, can vary dramatically from year to year and are difficult to predict. The variance from budget is primarily due to receiving grants and transfer payments specific to water quality initiatives, studies and restoration projects, in advance of incurring project expenses. Several grants were also received in late 2021, for 2022 conservation areas capital projects.

## Expenses

### Schedule 1/Appendix C Expenses- Watershed Management Services

- Overall, the expenses for Watershed Management Services of \$1.7million, are less than budgeted, due to timing of consulting expenses tied to Turkey Creek Hydrology Study and the conclusion of the Authority's direct staffing supports for Phase 1 of the County's Regional Energy Plan and related contracted consulting.
- Wage expenses were higher, due to turnover in the planning department, as staff from other functions, assisted in the transition and were engaged in reviewing applications and clearances while new staff were trained in role. Wages were also higher as senior administrative staff provided input and comments on a number of official plans updates.
- Overall, as noted in Table 1, Watershed Management Services contributed ~\$86k to the total unrestricted surplus of the Authority and related to permit fee revenues, which exceeded budget.

### Schedule 2/Appendix C Expenses- Conservation Services

- Total departmental expenses of ~\$3.9 million were extremely consistent with the previous year, however approximately \$2million less than budgeted, as noted below:
  - Infrastructure additions and maintenance expenses of \$700,000 were included in the operating budget while approximately \$100,000 of expenses, relating to non-capitalized maintenance costs, were expensed, accounting for \$600,000 of the variance.
  - ~\$1.3 million variance relates to timing of the Peche Island project and postponement of other restoration activities, as noted above, but did not impact the operating surplus.
  - As noted in Table 1, the Conservation Services department contributed a small surplus of under \$18k to the overall financial surplus before additional transfers of \$40,000 to infrastructure reserves.

### Schedule 3/Appendix C Expenses- Community Outreach Services

- In total, departmental expenses were slightly less than budgeted due to reduced supplies/plant material requirements for special projects for tree planting. This had no effect on the Authority's financial results.
- Wages were slightly less than budgeted as communication's staff were engaged in other initiatives of the Authority, which had a provision/budget for media and communication's supports.
- Overall, Community Outreach activities had no financial effect on the corporate surplus in 2021.

#### **Schedule 4 Expenses/Appendix C - Corporate Services**

- Corporate Services includes Administration, Finance, Human Resources and Information Management/Systems/Network. While actual 2021 expenses were slightly less than expected, it should be noted that IT related projects were delayed due to vendor procurement and selection process. However, since the majority of the consulting expense was expected to be financed through a reserve transfer, there was minimal effect on the departmental surplus.
- As noted in Table 1, the departmental activities contributed approximately \$22,000 before a small transfer of \$5k to the HR-related reserve. The Authority has committed to undertake external pay equity evaluations, for which the reserve may be required to fund the project and/or pay adjustments.
- Administration is working collaboratively with the Foundation to address the time and effort that is required of Authority staff to support the Foundation's compliance, governance and finance requirements. For 2022, the Foundation has approved a \$60,000 support grant, an increase of 50% from 2021. As the activity is non-mandatory, the Foundation is wholly responsible to support its own activities and operations and administrative staff is assisting the Foundation in evaluating options for service delivery.

#### **Financial Condition Revisited**

In November 2012, the Board of Directors directly responded to previously identified corporate sustainability threats: the looming infrastructure crisis; lack of reserves; and the accumulated operating deficit, by approving a five-year sustainability plan. Since that time, the Authority has continued to monitor indicators of its financial health.

The financial indicators included in BD 20/11, have been updated to include 2021 results and additional metrics have been added in order to report the progress, which was anticipated as a direct result of the Sustainability Plan implementation. The continuity schedule for financial indicators is included as Appendix A.

#### **Infrastructure Reserve**

As noted above, an infrastructure and major maintenance reserve was initiated and funded as part of the Sustainability Plan, to address degraded, failing and unsafe infrastructure. The asset management plan formed the basis of the replacement/repair plan and actual investments have been largely consistent with that plan. If the investment was not included in the original plan, it was made either: to address an emergency asset failure, to prevent more expensive future repairs; or to address a potential safety issue; or to prevent loss of material revenues; or government funds became available to add an additional or enhanced amenity (JRP Conservation Centre). Contributions to the infrastructure reserve fund are nearly \$3.9 million since the implementation of the Sustainability Plan in 2013 and during that time-frame the fund has financed almost \$3.77 million of investment in infrastructure. As of 12/31/2021, there was a balance of \$136,198 in the infrastructure reserve fund.

It should be noted that the infrastructure items shown in Appendix B were scheduled for replacement (or undertaken on an emergency basis), irrespective of available third-party grants and donations and that the additional contributions have facilitated a total of \$7.5 million investment in Authority infrastructure and capital maintenance over the past 9 years. The additional non-levy funding has reduced the burden on the reserve fund, in terms of dealing with emergency repairs and replacements, covering unforeseen project expenses and has also financed enhanced site amenities.

The continuity schedule shown in Appendix B does not convey the total project cost, but only the use of the infrastructure fund, to finance projects, either on a permanent or temporary basis, with totals as of December 31, 2021. The Essex Region Conservation Foundation contributes funds by soliciting organizations and companies to support key projects and executes multi-year funding agreements. Due to the nature of capital projects, projects are often completed in their entirety and the Authority accepts the funding transfer from the Foundation, as pledges are collected, leading to temporary use of the fund until full payment is made. The nine year investment in infrastructure, as funded or advanced by the reserve fund, is shown in Appendix B.

The complete listing of the Authority's reserves is shown on Schedule 5 of the Financial Statements.

### Recommendation

Administration recommends that the draft audited Financial Statements of the Essex Region Conservation Authority, including the Independent Auditor's Report, for the year ended December 31, 2021, be approved and released as final audited Financial Statements.

### Approved By:



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Tim Byrne  
CAO/Secretary Treasurer

### Attachments:

- Appendix A – Financial Condition Indicators (2012-2021)
- Appendix B – Infrastructure Reserve Contributions/Uses
- Appendix C – Detailed Financial Activities By Program
- Draft Audited 2021 Financial Statements with Independent Auditor's Report (available under separate cover)

## Appendix A-Financial Condition Indicators

Essex Region Conservation Authority

Financial Condition Indicators (2012-2021)

Sustainability Plan I.0 (2013-2017)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	Pre-Plan	Yr1	Yr2	Yr3	Yr4	Yr5				
Ratio – Financial Assets to Financial Liabilities	0.88	1.21	1.23	1.24	1.21	1.54	1.51	1.55	1.34	1.30
Annual investment - Infrastructure/Major Maintenance	\$160,201	\$248,800	\$637,600	\$683,800	\$1,640,000	\$1,067,600	\$509,500	\$360,800	\$1,456,000	\$914,200
Net Book Value as % of Total Historical Asset Cost (excluding land)	68%	66%	65%	67%	70%	75%	76%	73%	74%	73%
Accumulated Unrestricted Surplus/(Deficit)	(\$436,970)	(\$316,635)	(\$249,872)	(\$128,686)	(\$67,374)	\$133,746	\$116,063	\$118,223	\$52,332	\$133,380
Reserves(restricted/unrestricted)	\$199,587	\$822,109	\$973,716	\$942,050	\$968,305	\$1,251,856	\$1,293,887	\$1,448,539	\$1,191,398	\$1,221,251
Annual Levy (General)	\$1,640,206	\$1,684,210	\$1,746,936	\$1,767,435	\$1,906,833	\$1,997,733	\$2,098,752	\$2,188,667	\$2,336,666	\$2,485,204
Annual Levy (CW~GS)	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$969,414
Total Levies	\$2,690,206	\$2,734,210	\$2,796,936	\$2,817,435	\$2,956,833	\$3,047,733	\$3,148,752	\$3,238,667	\$3,386,666	\$3,454,618
Levy Increase		\$44,004	\$62,726	\$20,499	\$139,398	\$90,900	\$101,019	\$89,915	\$148,000	\$67,952
Levy allocated for infrastructure replacement		\$425,000	\$475,000	\$425,000	\$475,000	\$475,000	\$320,000	\$200,000	\$250,000	\$325,000
Levy allocated to other reserves	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0	\$50,000	\$64,000
Levy allocated to land securement		\$141,400	\$139,400	\$156,900	\$158,600	\$170,226	\$458,600	\$582,600	\$510,095	\$525,099
Levy increase attributable to operations	\$208,256	\$44,004	\$14,726	\$52,999	\$87,698	\$79,274	\$17,645	\$85,915	\$120,505	(\$36,052)

## Appendix B – Infrastructure Reserve Contributions/Uses

Infrastructure/Major Maintenance Reserve Continuity Schedule	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOTAL
<b>Infrastructure reserve contributions</b>										
Opening balance	\$ 19,175									\$ 19,175
Infrastructure reserve contributions	425,000	425,000	425,000	425,000	425,000	120,000	204,000	250,000	315,000	3,014,000
Phased-in infrastructure replacement levy		50,000	50,000	100,000	150,000	200,000	-	-	-	550,000
Interest	1,995	5,464	7,971	8,144	9,937	9,600	12,000	10,000	-	65,111
Other/ERCF/MTO	245,000	13,768	-	-	-	-	-	-	-	258,768
	<b>\$ 691,170</b>	<b>\$ 494,232</b>	<b>\$ 482,971</b>	<b>\$ 533,144</b>	<b>\$ 584,937</b>	<b>\$ 329,600</b>	<b>\$ 216,000</b>	<b>\$ 260,000</b>	<b>\$ 315,000</b>	<b>\$ 3,907,054</b>
<b>Infrastructure and major maintenance items:</b>										
Cypher Systems Greenway				82,000	72,690		(80,000)	(71,250)	-	\$ 3,440
Devonwood trail & parking lot						77,000	(44,000)			33,000
Greenways resurfacing/signage /maintenance	32,079	2,200	7,599		266,773		-		-	308,651
Greenway risk remediation/netting		80,040								80,040
Greenway entrances/access									7,700	7,700
HBCA Beach washroom	56,580	195,237	332,160		-		-			583,977
HBCA Boardwalk					19,000	139,074	60,500			218,574
HBCA Cottage (site work, landscape/deck)				26,000	15,000					41,000
HBCA Investment feasibility plan							19,000			19,000
HBCA linear infrastructure (drainage/water/sewer/electrical)	45,458	21,544	12,399	57,500						136,901
HBCA -Classroom (in excess of ERCF\$)							13,559	(18,100)		(4,541)
HBCA -Playground (in excess of ERCF\$)							7,702	23,650		31,352
HBCA roads							179,800	105,472		285,272
HBCA shoreline remediation					3,000	66,400	8,400			77,800
HBCA Storm damages (in excess of insurance reserve\$)							5,245			5,245
HBCA workshop replacement						645	13,540	227,500	25,000	266,685
HMCA Entrance			14,882							14,882
JRPH Conservation Centre								73,260	347,800	421,060
JRPH parking lot expansion		30,000								30,000
JRPH Shoreline remediation								223,710	6,000	229,710
Kopegaron boardwalk			183,866	226,000						409,866
Maidstone boardwalk/gravel trail					84,173	90,550				174,723
Maidstone drainage	3,128	33,420								36,548
Millcreek Culverts	9,210	99,550	7,144							115,904
Misc major CA maintenance(P lots etc)		3,900								3,900
Ramps - accessibility				6,800						6,800
Ruthven Trail Extension				41,000						41,000
Rotary(Oldcastle) Hub	-	-	4,164	92,000	93,000	21,000	(59,504)			150,660
CA Signage							11,606	4,951		16,557
Civic Centre workshop heating/parking lot			4,400		20,750					25,150
	<b>146,455</b>	<b>465,891</b>	<b>566,614</b>	<b>531,300</b>	<b>574,386</b>	<b>394,669</b>	<b>135,848</b>	<b>569,193</b>	<b>386,500</b>	<b>3,770,856</b>
Closing balance	\$ 544,715	\$ 573,056	\$ 489,413	\$ 491,257	\$ 501,808	\$ 436,739	\$ 516,891	\$ 207,698	\$ 136,198	\$ 136,198



2021 DETAILED FINANCIAL ACTIVITIES BY PROGRAM

2021  
AUDITED

2021  
BUDGET

# WATERSHED MANAGEMENT SERVICES

**CATEGORY 1 MANDATORY SERVICES - RISKS OF NATURAL HAZARDS**

**DEVELOPMENT SERVICES**

GENERAL LEVY	185,800	234,650
OTHER GRANTS/USER FEES/RECOVERIES	745,245	620,000
	<u>931,045</u>	<u>854,650</u>
WAGES	674,228	661,000
CONSULTING	-	1,000
SUPPLIES/OFFICE/JANITORIAL	30,687	17,000
VEHICLE/TRAVEL/EQUIP'T USAGE	14,343	20,500
CORP SUPPORT/SHARED SVCS	111,388	119,000
RENT/INS/TAXES/UTILITIES	27,325	23,000
DUES/MEMBERSHIPS	251	650
AUDIT AND LEGAL	-	10,000
CAP MAINT/LOW VALUE ASSETS	1,364	2,500
	<u>859,585</u>	<u>854,650</u>

**PLANNING RELATED TO HAZARDS**

GENERAL LEVY	98,550	89,550
OTHER GRANTS/USER FEES/RECOVERIES	113,965	10,000
	<u>212,515</u>	<u>99,550</u>
WAGES	163,494	84,500
SUPPLIES/OFFICE/JANITORIAL	2,987	1,550
VEHICLE/TRAVEL/EQUIP'T USAGE	-	500
CORP SUPPORT/SHARED SVCS	25,382	12,000
RENT/INS/TAXES/UTILITIES	5,000	1,000
	<u>196,863</u>	<u>99,550</u>

**FLOOD /EROSION PROGRAM (S.39 PROV \$)**

GENERAL LEVY	136,013	144,263
PROVINCIAL GRANTS	104,417	104,417
OTHER GRANTS/USER FEES/RECOVERIES	0	-
	<u>240,430</u>	<u>248,680</u>
WAGES	153,031	156,500
CONSULTING/INFO'N/DATA SVCS	39,731	35,500
SUPPLIES/OFFICE/JANITORIAL	4,591	8,680
VEHICLE/TRAVEL/EQUIP'T USAGE	3,982	6,000
CORP SUPPORT/SHARED SVCS	31,336	32,000
RENT/INS/TAXES/UTILITIES	8,000	10,000
	<u>240,671</u>	<u>248,680</u>

**WATERSHED ENGINEERING/TECHNICAL STUDIES SUPPORTS**

GENERAL LEVY	70,750	94,150
	<u>70,750</u>	<u>94,150</u>
WAGES	58,454	75,000
SUPPLIES/OFFICE/JANITORIAL	901	1,550
VEHICLE/TRAVEL/EQUIP'T USAGE	-	1,100
CORP SUPPORT/SHARED SVCS	9,222	15,000
RENT/INS/TAXES/UTILITIES	2,000	1,000
DUES/MEMBERSHIPS	270	500
	<u>70,846</u>	<u>94,150</u>

	2021 AUDITED	2021 BUDGET
<b>CLIMATE CHANGE - HAZARDS</b>		
GENERAL LEVY	-	25,000
	-	25,000
WAGES	-	21,500
CONSULTING	-	-
CORP SUPPORT/SHARED SVCS	-	3,500
	-	25,000

<b>SUMMARY - CATEGORY 1 WMS MANDATORY SERVICES, RISKS OF NATURA</b>		
GENERAL LEVY	491,113	587,613
PROVINCIAL GRANTS	104,417	104,417
OTHER GRANTS/USER FEES	876,710	630,000
TRANSFER TO/FROM DEF REVENUES	(17,500)	-
	1,454,740	1,322,030
WAGES & BENEFITS	1,049,207	998,500
SUPPLIES/SERVICES/OTHER	123,490	114,930
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	195,268	208,600
	1,367,965	1,322,030
<b>SURPLUS/(DEFICIT)</b>	86,775	-

<b>CATEGORY 2 NON MANDATORY SERVICES -MUNICIPAL PROGRAMS</b>		
<b>PLANNING RELATED TO NATURAL HERITAGE</b>		
GENERAL LEVY	65,500	-
CW~GS LEVY	-	-
OTHER GRANTS/USER FEES/RECOVERIES	-	91,000
	65,500	91,000
WAGES	56,930	76,000
VEHICLE/TRAVEL/EQUIP'T USAGE	20	-
CORP SUPPORT/SHARED SVCS	8,542	13,000
RENT/INS/TAXES/UTILITIES	-	2,000
	65,492	91,000

<b>SUMMARY CATEGORY 2 NON MANDATORY SERVICES -MUNICIPAL PROGRAMS</b>		
GENERAL LEVY	65,500	-
CW~GS LEVY	-	-
OTHER GRANTS/USER FEES	-	91,000
	65,500	91,000
WAGES & BENEFITS	56,930	76,000
SUPPLIES/SERVICES/OTHER	20	2,000
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	8,542	13,000
	65,492	91,000
<b>SURPLUS/(DEFICIT)</b>	8	-

	2021 AUDITED	2021 BUDGET
<b>CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED MUNICIPAL PROJECTS/STUDIES</b>		
<b>MUNICIPAL WATER &amp; EROSION CONTROL PROJECTS (50% PROV \$)</b>		
MUNICIPAL	69,945	70,500
PROVINCIAL GRANTS	(26,652)	17,625
TRANSFERS (TO)/FROM DEFERRED REVENUES	34,298	52,875
	<u>77,591</u>	<u>141,000</u>
DIRECT WAGES	9,550	750
CONSULTING/OUTSIDE ENGINEERING	27,930	44,250
CONSTRUCTION	37,918	96,000
TRAVEL/VEHICLE/ADMINISTRATION/OVERHEAD	2,203	-
	<u>77,600</u>	<u>141,000</u>
<b>SPECIAL MUNICIPAL STUDIES/PROJECTS</b>		
MUNICIPAL	122,380	355,000
PROVINCIAL GRANTS	-	-
FEDERAL GRANTS	22,500	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(15,279)	14,700
	<u>129,601</u>	<u>369,700</u>
DIRECT WAGES	10,454	20,000
CONSULTING/OUTSIDE ENGINEERING	116,756	340,500
TRAVEL/VEHICLE/ADMINISTRATION/OVERHEAD	2,788	9,200
	<u>129,997</u>	<u>369,700</u>
<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED PROJECTS/STUDIES</b>		
MUNICIPAL	192,325	425,500
PROVINCIAL GRANTS	(26,652)	17,625
FEDERAL GRANTS	22,500	-
TRANSFER TO/FROM DEF REVENUES	19,019	67,575
	<u>207,192</u>	<u>510,700</u>
WAGES & BENEFITS	20,004	20,750
CONSTRUCTION/ENGINEERING/SUPPLIES	182,603	480,750
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	4,991	9,200
	<u>207,597</u>	<u>510,700</u>
SURPLUS/(DEFICIT)	(405)	-

## CONSERVATION SERVICES

<b>CATEGORY 1 MANDATORY SERVICES - CONSERVATION LANDS MANAGEMENT</b>		
<b>GENERAL PROGRAM OPERATIONS, MANAGEMENT PLANS &amp; LAND STRATEGIES</b>		
GENERAL LEVY	147,815	179,215
FEDERAL GRANTS	-	25,000
	<u>147,815</u>	<u>204,215</u>
WAGES	124,238	175,000
SUPPLIES/OFFICE/JANITORIAL	4,164	4,215
VEHICLE/TRAVEL/EQUIP'T USAGE	-	2,000
CORP SUPPORT/SHARED SVCS	19,421	23,000
SMALL MISC	-	-
	<u>147,823</u>	<u>204,215</u>

	2021 AUDITED	2021 BUDGET
<b>CONSERVATION AREAS/GREEWAYS/OWNED PROPERTIES MAINTENANCE</b>		
GENERAL LEVY	543,626	620,226
FEDERAL GRANTS	22,153	-
OTHER GRANTS/USER FEES	96,621	85,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	9,111	5,800
TRANSFERS TO/FROM RESERVES	(22,000)	(7,000)
	<u>649,511</u>	<u>704,026</u>
	255,471	313,500
CONSTRUCTION	9,580	-
ENGINEERING/CONSULTING	8,802	12,000
SUPPLIES/OFFICE/JANITORIAL	45,088	45,910
VEHICLE/TRAVEL/EQUIP'T USAGE	56,921	74,500
PLANT MAT/LANDOWNER GRANTS	1,909	16,300
CORP SUPPORT/SHARED SVCS	76,384	89,890
RENT/INS/TAXES/UTILITIES	121,018	118,200
AUDIT AND LEGAL	1,120	-
CAP MAINT/LOW VALUE ASSETS	69,583	32,976
SMALL MISC	2,583	750
	<u>648,458</u>	<u>704,026</u>
<b>CAPITAL OR MAJOR MAINTENANCE/IMPROVEMENT PROJECTS</b>		
GENERAL LEVY	71,100	15,000
MUNICIPAL	100,000	-
PROVINCIAL GRANTS	6,249	-
FEDERAL GRANTS	160,000	60,000
OTHER GRANTS/USER FEES	202,833	200,000
TRANSFERS TO/FROM RESERVES	371,500	425,000
	<u>911,682</u>	<u>700,000</u>
	5,563	15,000
WAGES	24,519	648,500
CONSTRUCTION	2,442	15,000
ENGINEERING/CONSULTING/SUB CONTRACTING	6,716	12,000
CONSTRUCTION SUPPLIES	395	-
VEHICLE/TRAVEL/EQUIP'T USAGE	14,850	9,500
CORP SUPPORT/SHARED SVCS	49,714	-
CAP MAINT/LOW VALUE ASSETS	<u>108,229</u>	<u>700,000</u>
<b>JOHN R PARK HOMESTEAD</b>		
GENERAL LEVY	90,000	90,000
CW~GS LEVY	97,065	97,065
PROVINCIAL GRANTS	23,688	23,688
FEDERAL GRANTS	15,221	-
OTHER GRANTS/USER FEES	17,833	69,550
TRANSFERS (TO)/FROM DEF REVENUES	-	-
TRANSFERS (TO)/FROM RESERVES	(10,000)	-
	<u>233,807</u>	<u>280,303</u>
	168,331	173,000
WAGES	-	10,000
CONSTRUCTION	-	1,500
CONSULTING/SUB K	20,144	32,503
SUPPLIES/OFFICE/JANITORIAL	1,583	300
VEHICLE/TRAVEL/EQUIP'T USAGE	25,144	25,000
CORP SUPPORT/SHARED SVCS	24,448	30,000
RENT/INS/TAXES/UTILITIES	6,978	7,000
CAP MAINT/LOW VALUE ASSETS	<u>250,396</u>	<u>280,303</u>

	2021 AUDITED	2021 BUDGET
<b>TREE PLANTING AND RESTORATION -ERCA LANDS</b>		
GENERAL LEVY	60,600	58,700
PROVINCIAL GRANTS	13,654	10,000
OTHER GRANTS/USER FEES	29,285	51,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	17,435	-
	<u>120,974</u>	<u>119,700</u>
WAGES	61,072	64,000
SUPPLIES/OFFICE/JANITORIAL	3,499	9,079
VEHICLE/TRAVEL/EQUIP'T USAGE	19,702	13,550
PLANT MAT/LANDOWNER GRANTS	24,495	14,071
CORP SUPPORT/SHARED SVCS	12,204	17,000
RENT/INS/TAXES/UTILITIES	-	2,000
	<u>120,972</u>	<u>119,700</u>
<b>FLEET &amp; FIELD EQUIPMENT</b>		
GENERAL LEVY	50,000	-
OTHER GRANTS/USER FEES/RECOVERIES	193,232	173,000
TRANSFERS TO/FROM RESERVES	-	25,000
	<u>243,232</u>	<u>198,000</u>
MAINTENANCE/REPAIRS	74,347	60,000
FUEL	36,707	33,400
LICENCES/MISC/SMALL TOOLS	20,058	16,600
AMORTIZATION	90,115	88,000
	<u>221,226</u>	<u>198,000</u>
<b>SUMMARY CATEGORY 1 MANDATORY SERVICES -LAND MGMT, (OWNED) CONSERVATION AREAS OPERATIONS,MAINTEN</b>		
GENERAL LEVY	963,141	963,141
CW~GS LEVY	97,065	97,065
MUNICIPAL	100,000	-
PROVINCIAL GRANTS	43,591	40,688
FEDERAL GRANTS	197,374	85,000
OTHER GRANTS/USER FEES	665,601	571,550
IN-KIND	5,000	-
TRANSFER TO/FROM DEF REVENUES	(104,251)	5,800
TRANSFER TO/FROM RESERVES	339,500	443,000
	<u>2,307,021</u>	<u>2,206,244</u>
WAGES & BENEFITS	626,032	740,500
CONSTRUCTION/ENGINEERING/SUPPLIES	651,389	1,224,854
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	219,684	240,890
	<u>1,497,104</u>	<u>2,206,244</u>
<b>SURPLUS/(DEFICIT)</b>	<b>809,917</b>	<b>-</b>
<b>CATEGORY 3 NON MANDATORY SERVICES - ONGOING ERCA CORE CONSERVATION-RELATED PROGRAMS</b>		
<b>LAND SECUREMENT</b>		
CW~GS LEVY	525,099	500,000
FEDERAL GRANTS	-	-
TRANSFERS (TO)/FROM LAND ACQ FUND	(485,795)	(453,000)
	<u>39,304</u>	<u>47,000</u>
WAGES	14,686	17,000
LEGAL, SURVEYING,CONSULTNG	20,002	25,000
CORP SUPPORT/SHARED SVCS	4,617	5,000
	<u>39,305</u>	<u>47,000</u>

	2021 AUDITED	2021 BUDGET
<b>RESTORATION/TREE PLANTING PROGRAM - NON ERCA PROPERTIES</b>		
CW~GS LEVY	60,000	60,000
PROVINCIAL GRANTS	31,782	62,500
FEDERAL GRANTS	28,499	28,000
OTHER GRANTS/USER FEES	461,354	297,300
IN-KIND	14,478	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	45,285	4,400
	<u>641,397</u>	<u>452,200</u>
WAGES	197,777	150,500
ENGINEERING/CONSULTING/SUB-CONTRACTING	21,734	-
SUPPLIES/OFFICE/JANITORIAL	17,944	10,700
VEHICLE/TRAVEL/EQUIP'T USAGE	28,169	30,100
PLANT MAT/LANDOWNER GRANTS	276,469	205,500
CORP SUPPORT/SHARED SVCS	73,625	48,900
RENT/INS/TAXES/UTILITIES	8,857	5,000
IN KIND SVCS SUPPLIES	14,478	-
CAP MAINT/LOW VALUE ASSETS	2,300	1,000
SMALL MISC	-	500
	<u>641,352</u>	<u>452,200</u>
<b>HOLIDAY BEACH (OPERATED UNDER MGMT AGREEMENT)</b>		
CW~GS LEVY	-	27,000
SELF GENERATED	324,876	251,800
	<u>324,876</u>	<u>278,800</u>
WAGES	162,625	133,250
ENGINEERING/CONSULTING/SUB CONTRACTING	999	2,500
SUPPLIES/OFFICE/JANITORIAL	55,835	39,778
VEHICLE/TRAVEL/EQUIP'T USAGE	23,535	16,322
CORP SUPPORT/SHARED SVCS	34,138	31,600
RENT/INS/TAXES/UTILITIES	39,350	32,600
AUDIT AND LEGAL	500	-
MAJOR MAINT/ROADS/VEGETATION	8,104	22,250
SMALL MISC	-	500
	<u>325,086</u>	<u>278,800</u>
<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING CC</b>		
CW~GS LEVY	585,099	587,000
PROVINCIAL GRANTS	31,782	62,500
FEDERAL GRANTS	28,499	28,000
OTHER GRANTS/USER FEES	786,229	549,100
IN-KIND	14,478	-
TRANSFER TO/FROM DEF REVENUES	(440,510)	(448,600)
	<u>1,005,577</u>	<u>778,000</u>
WAGES & BENEFITS	375,088	300,750
OTHER OPERATING/SITE SUPPLIES/PROF SERVICES	471,712	353,714
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	158,943	123,536
	<u>1,005,743</u>	<u>778,000</u>
<b>SURPLUS/(DEFICIT)</b>	<b>(166)</b>	<b>-</b>

	2021 AUDITED	2021 BUDGET
<b>CATEGORY 3 NON MANDATORY SERVICES - FEE FOR SERVICE TERM-LIMITED PROJECTS/CONTRACTS</b>		
<b>FEE FOR SERVICE RESTORATION PROJECTS &amp; HABITAT STUDIES</b>		
MUNICIPAL	86,326	1,507,000
PROVINCIAL GRANTS	15,000	75,000
FEDERAL GRANTS	304,882	280,000
OTHER GRANTS/USER FEES	59,838	50,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	5,702	78,575
	<u>471,748</u>	<u>1,990,575</u>
WAGES	73,159	67,000
CONSTRUCTION	262,185	1,765,000
ENGINEERING/CONSULTING/SUB-CONTRACTING	105,614	125,000
SUPPLIES/OFFICE/JANITORIAL	3,602	5,000
VEHICLE/TRAVEL/EQUIP'T USAGE	8,938	7,000
CORP SUPPORT/SHARED SVCS	13,495	20,575
RENT/INS/TAXES/UTILITIES	590	1,000
SMALL MISC	4,230	-
	<u>471,812</u>	<u>1,990,575</u>

<b>FEE FOR SERVICE PROPERTY MAINTENANCE/MANAGEMENT</b>		
OTHER GRANTS/USER FEES	8,389	5,750
TRANSFERS (TO)/FROM DEFERRED REVENUES	3,200	-
	<u>11,589</u>	<u>5,750</u>
WAGES	8,769	4,000
SUPPLIES/OFFICE/JANITORIAL	(341)	-
VEHICLE/TRAVEL/EQUIP'T USAGE	1,367	1,000
CORP SUPPORT/SHARED SVCS	1,553	750
RENT/INS/TAXES/UTILITIES	302	-
SMALL MISC	-	-
	<u>11,650</u>	<u>5,750</u>

<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - FEE FOR SERVICE C</b>		
MUNICIPAL	86,326	1,507,000
PROVINCIAL GRANTS	15,000	75,000
FEDERAL GRANTS	304,882	280,000
OTHER GRANTS/USER FEES	68,227	55,750
TRANSFER TO/FROM DEF REVENUES	8,902	78,575
	<u>483,337</u>	<u>1,996,325</u>
WAGES & BENEFITS	81,928	71,000
CONSTRUCTION/SUPPLIES/OTHER	376,205	1,896,000
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	25,328	29,325
	<u>483,462</u>	<u>1,996,325</u>
SURPLUS/(DEFICIT)	(125)	-

## WATERSHED RESEARCH

<b>CATEGORY 1 MANDATORY SERVICE - ESSEX REGION SOURCE PROTECTION AUTHORITY (Under Clean Water Act,2006)</b>		
PROVINCIAL GRANTS	121,892	95,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(26,371)	-
	<u>95,522</u>	<u>95,000</u>
WAGES	77,603	80,000
SUPPLIES/OFFICE/JANITORIAL	1,005	-
CORP SUPPORT/SHARED SVCS	11,176	12,000
RENT/INS/TAXES/UTILITIES	1,493	-
PER DIEMS/MISC	4,245	3,000
	<u>95,522</u>	<u>95,000</u>

### CATEGORY 2 MUNICIPAL SERVICES - RISK MANAGEMENT SERVICES (PART IV CWA, 2006)

	2021 AUDITED	2021 BUDGET
MUNICIPAL	25,434	12,000
	<u>25,434</u>	<u>12,000</u>
WAGES	19,889	10,000
SUPPLIES/OFFICE/JANITORIAL	348	500
CORP SUPPORT/SHARED SVCS	3,235	1,500
RENT/INS/TAXES/UTILITIES	1,962	-
MISC SUPPLIES	-	-
	<u>25,434</u>	<u>12,000</u>

### CATEGORY 3 NON MANDATORY SERVICE - ONGOING ERCA CORE WATER QUALITY/RESEARCH PROGRAM

#### WATERSHED WATER QUALITY PROGRAM

CW~GS LEVY	72,750	72,750
FEDERAL GRANTS	5,000	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(56,500)	-
	<u>21,250</u>	<u>72,750</u>

WAGES	868	44,500
CONSULTING/SUB CONTRACTING	13,556	10,000
SUPPLIES/OFFICE/JANITORIAL	1,548	2,400
VEHICLE/TRAVEL/EQUIP'T USAGE	1,808	4,500
CORP SUPPORT/SHARED SVCS	2,056	11,000
RENT/INS/TAXES/UTILITIES	1,235	350
DUES/MEMBERSHIPS	171	-
SMALL MISC	-	-
	<u>21,242</u>	<u>72,750</u>

#### DEMONSTRATION/CROP RESEARCH FARM

CW~GS LEVY	35,000	35,000
OTHER	19,414	16,600
TRANSFERS (TO)/FROM DEFERRED REVENUES	(35,000)	-
	<u>19,414</u>	<u>51,600</u>

WAGES	6,768	35,000
SUPPLIES/OFFICE/JANITORIAL	1,260	6,000
VEHICLE/TRAVEL/EQUIP'T USAGE	4,550	1,500
PLANT MAT/LANDOWNER GRANTS	852	-
CORP SUPPORT/SHARED SVCS	1,973	6,000
RENT/INS/TAXES/UTILITIES	350	-
DUES/MEMBERSHIPS	259	300
TECHNICAL EQUIPMENT	769	800
SMALL MISC	2,611	2,000
	<u>19,393</u>	<u>51,600</u>

#### LANDOWNER STEWARDSHIP PROGRAM

CW~GS LEVY	35,000	35,000
IN-KIND	4,722	20,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(22,300)	3,000
	<u>17,422</u>	<u>58,000</u>

VEHICLE/TRAVEL/EQUIP'T USAGE	215	2,000
PLANT MAT/LANDOWNER GRANTS	8,669	25,000
CORP SUPPORT/SHARED SVCS	2,279	5,000
RENT/INS/TAXES/UTILITIES	128	-
IN KIND SVCS SUPPLIES	4,722	20,000
SMALL MISC	1,460	6,000
	<u>17,473</u>	<u>58,000</u>

### SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING W

CW~GS LEVY	142,750	142,750
FEDERAL GRANTS	5,000	-
OTHER GRANTS/USER FEES	19,414	16,600



	2021 AUDITED	2021 BUDGET
IN-KIND	4,722	20,000
TRANSFER TO/FROM DEF REVENUES	(113,800)	3,000
	<u>58,086</u>	<u>182,350</u>
WAGES & BENEFITS	9,096	85,500
SUPPLIES/TECH SERVICES/EQUIP'T	37,634	67,350
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	11,378	29,500
	<u>58,108</u>	<u>182,350</u>
SURPLUS/(DEFICIT)	(22)	-

**CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED GRANT-FUNDED/FEE-FOR-SERVICE PROJECTS/STUDIES**

DETROIT RIVER CANADIAN CLEANUP		
PROVINCIAL GRANTS	85,000	-
FEDERAL GRANTS	99,833	73,500
OTHER GRANTS/USER FEES	1,000	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(26,339)	73,500
	<u>159,494</u>	<u>147,000</u>
WAGES	126,422	110,000
ENGINEERING/CONSULTING	-	-
SUPPLIES/OFFICE/JANITORIAL	6,047	7,500
VEHICLE/TRAVEL/EQUIP'T USAGE	4,701	250
PLANT MAT/LANDOWNER GRANTS	-	10,000
CORP SUPPORT/SHARED SVCS	20,794	19,000
RENT/INS/TAXES/UTILITIES	1,530	250
SMALL MISC	-	-
	<u>159,494</u>	<u>147,000</u>

REGIONAL ENERGY PLAN & CLIMATE CHANGE STUDIES		
MUNICIPAL	50,675	79,100
FEDERAL GRANTS	29,790	23,000
OTHER GRANTS/USER FEES	-	10,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	33,376	51,000
	<u>113,841</u>	<u>163,100</u>
WAGES	79,361	65,000
ENGINEERING/CONSULTING	19,754	87,000
SUPPLIES/OFFICE/JANITORIAL	1,205	-
VEHICLE/TRAVEL/EQUIP'T USAGE	-	-
CORP SUPPORT/SHARED SVCS	12,853	11,100
RENT/INS/TAXES/UTILITIES	1,033	-
SMALL MISC	-	-
	<u>114,206</u>	<u>163,100</u>

	2021 AUDITED	2021 BUDGET
<b>OTHER WATER QUALITY STUDIES (FED\$ &amp; PROV\$)</b>		
PROVINCIAL GRANTS	489,593	296,000
FEDERAL GRANTS	275,560	240,000
IN-KIND	6,413	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(158,726)	-
	<u>612,839</u>	<u>536,000</u>
WAGES	311,790	247,295
CONSTRUCTION	-	30,000
CONSULTING/SUB CONTRACTING	29,534	71,705
SUPPLIES/OFFICE/JANITORIAL	18,369	2,000
VEHICLE/TRAVEL/EQUIP'T USAGE	10,750	8,000
PLANT MAT/LANDOWNER GRANTS	161,261	114,000
CORP SUPPORT/SHARED SVCS	64,090	58,000
RENT/INS/TAXES/UTILITIES	3,169	-
IN KIND SVCS SUPPLIES	6,413	-
TECHNICAL EQUIPMENT	7,463	5,000
SMALL MISC	-	-
	<u>612,839</u>	<u>536,000</u>
<b>OTHER WATER QUALITY FEE FOR SERVICE (SAMPLING/DATA/ANALYSIS)</b>		
FEDERAL GRANTS	22,454	-
OTHER	23,000	21,985
	<u>45,454</u>	<u>21,985</u>
WAGES	35,822	16,500
CONSULTING/SUB CONTRACTING	1,791	600
SUPPLIES/OFFICE/JANITORIAL	485	185
VEHICLE/TRAVEL/EQUIP'T USAGE	1,906	1,900
CORP SUPPORT/SHARED SVCS	5,204	2,800
RENT/INS/TAXES/UTILITIES	236	-
SMALL MISC	-	-
	<u>45,443</u>	<u>21,985</u>
<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED GRANT-FUNDED/FEE-FOR-SERVICE PROJECTS/STUDIES</b>		
MUNICIPAL	50,675	79,100
PROVINCIAL GRANTS	574,593	296,000
FEDERAL GRANTS	427,637	336,500
OTHER GRANTS/USER FEES	24,000	31,985
IN-KIND	6,413	-
TRANSFER TO/FROM DEF REVENUES	(151,689)	124,500
	<u>931,629</u>	<u>868,085</u>
WAGES & BENEFITS	553,394	438,795
SUBSIDIES/MATERIALS/TECH SVCS/EQUIP'T	262,582	328,240
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	116,005	101,050
	<u>931,982</u>	<u>868,085</u>
SURPLUS/(DEFICIT)	(353)	-

	2021 AUDITED	2021 BUDGET
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# COMMUNITY SERVICES

### CATEGORY 1 MANDATORY SERVICES- SUPPORTS ALL MANDATORY SERVICES

CORPORATE COMMUNICATIONS		
GENERAL LEVY	167,350	177,700
ERCF/OTHER GRANTS	21,667	20,000
	<u>189,017</u>	<u>197,700</u>
WAGES	174,457	192,000
CONSULTING	-	-
SUPPLIES/OFFICE/JANITORIAL	14,110	4,800
VEHICLE/TRAVEL/EQUIP'T USAGE	-	450
CAP MAINT/LOW VALUE ASSETS	-	450
SMALL MISC	-	-
	<u>188,567</u>	<u>197,700</u>

### CATEGORY 3 NON MANDATORY SERVICES - ONGOING ERCA STAKEHOLDER ENGAGEMENT, OUTREACH & EDUCATION

OUTDOOR & CONSERVATION EDUCATION		
GENERAL LEVY	10,350	-
CW~GS LEVY	31,000	16,000
ERCF GRANTS	28,800	25,000
OTHER GRANTS/USER FEES	25,210	25,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(24,300)	3,000
	<u>71,060</u>	<u>69,000</u>
WAGES	59,863	55,000
SUPPLIES/OFFICE/JANITORIAL	505	2,670
VEHICLE/TRAVEL/EQUIP'T USAGE	252	830
CORP SUPPORT/SHARED SVCS	9,328	10,000
RENT/INS/TAXES/UTILITIES	1,565	500
SMALL MISC	-	-
	<u>71,513</u>	<u>69,000</u>

### OUTREACH & ENGAGEMENT

CW~GS LEVY	49,500	62,600
OTHER GRANTS/USER FEES	6,835	30,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(750)	-
	<u>55,585</u>	<u>92,600</u>
WAGES	42,433	42,000
SUPPLIES/OFFICE/JANITORIAL	3,715	6,150
VEHICLE/TRAVEL/EQUIP'T USAGE	1,024	3,200
PARTNER GRANTS/PLANT MATERIAL	-	19,000
CORP SUPPORT/SHARED SVCS	7,036	21,000
RENT/INS/TAXES/UTILITIES	1,221	750
CAP MAINT/LOW VALUE ASSETS	-	500
TOTAL EXPENSES	55,601	92,600
SMALL MISC	173	-
	<u>55,601</u>	<u>92,600</u>

### SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING ST

CW~GS LEVY	49,500	62,600
OTHER GRANTS/USER FEES	6,835	30,000
TRANSFER TO/FROM DEF REVENUES	(750)	-
	<u>55,585</u>	<u>92,600</u>
WAGES & BENEFITS	42,433	42,000
OTHER OPERATING/SITE SUPPLIES/PROF SERVICES	5,108	26,600
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	8,060	24,000
	<u>55,601</u>	<u>92,600</u>
SURPLUS/(DEFICIT)	(16)	-

	2021 AUDITED	2021 BUDGET
<b>CATEGORY 3 NON MANDATORY SERVICES - FUNDRAISING/COMMUNITY EVENTS &amp; GRANT FUNDED TERM PROJECTS</b>		
FEDERAL GRANTS	4,750	-
OTHER GRANTS/USER FEES	61,810	32,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(18,127)	35,500
	<u>48,433</u>	<u>67,500</u>
WAGES	25,210	17,000
TREES/SUPPLIES	23,340	50,500
	<u>48,551</u>	<u>67,500</u>

## CORPORATE SERVICES

<b>CATEGORY 1 MANDATORY SERVICES- CORPORATE &amp; SUPPORT FUNCTIONS</b>		
<b>ADMINISTRATION, GOVERNANCE, RISK, COMPLIANCE, HR, FINANCE &amp; IM/IT</b>		
GENERAL LEVY	487,750	456,750
OTHER GRANTS/USER FEES/RECOVERIES	647,971	660,000
TRANSFERS (TO)/FROM RESERVES	(5,353)	15,000
	<u>1,130,368</u>	<u>1,131,750</u>
WAGES	771,624	784,000
MEMBER EXPENSES/CO DUES	54,101	57,500
AUDIT/LEGAL/CONSULTING	45,786	54,900
SUPPLIES/EQUIPT/NETWORK	55,925	59,350
OCCUPANCY/PHONE	145,670	142,500
TRAVEL & BD/STAFF MEETINGS	710	2,000
RETIREE BENEFITS	19,842	16,000
	<u>1,093,658</u>	<u>1,116,250</u>

<b>CORPORATE SPECIAL PROJECTS (RECORDS/IS/IT)</b>		
TRANSFERS FROM RESERVES	-	25,000
	<u>-</u>	<u>25,000</u>
CONSULTING/OTHER	-	25,000
	<u>-</u>	<u>25,000</u>

<b>RESERVES</b>		
GENERAL LEVY	300,000	300,000
CWGS	64,000	64,000
TRANSFER TO/FROM RESERVES	(364,000)	(364,000)
	<u>-</u>	<u>-</u>

<b>SUMMARY CATEGORY 1 MANDATORY SERVICES - CORPORATE SERVICES</b>		
GENERAL LEVY	787,750	756,750
CW~GS LEVY	64,000	64,000
OTHER GRANTS/USER FEES	647,971	660,000
TRANSFER TO/FROM RESERVES	(369,353)	(324,000)
	<u>1,130,368</u>	<u>1,156,750</u>
WAGES & BENEFITS	771,624	784,000
OTHER OPERATING/SUPPLIES/PROF SERVICES	322,034	357,250
	<u>1,093,658</u>	<u>1,141,250</u>
SURPLUS/(DEFICIT)	36,710	15,500

<b>NON MANDATORY SERVICES- ESSEX REGION CONSERVATION GOVERNANCE &amp; FINANCE SUPPORTS</b>		
GRANT FROM FOUNDATION, FOR STAFF SUPPORTS	18,333	10,000
ERCF-RELATED WAGE SUPPORTS	37,883	25,500
NET FINANCIAL SUPPORT OF/(PROVIDED BY) ERCF	(19,550)	(15,500)
	<u>36,666</u>	<u>20,000</u>

	2021 AUDITED	2021 BUDGET
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## AUTHORITY FINANCIAL SUMMARY OF PROGRAMS & SERVICES BY CATEGORY

<b>Programs &amp; Services associated with Risks of Hazards, Conservation of Lands*, &amp; Drinking Water Source Protection</b>		
Total Municipal Levies associated with mandatory programs & services	2,564,819	2,631,269
Other Government \$	301,025	265,105
Self-generated/Other grants	1,441,000	1,307,360
Deferred Revenue Transfers	(17,324)	5,800
	4,289,520	4,209,534
Reserve transfers	(401,353)	(306,000)
<b>Total revenues associated with mandatory programs &amp; services</b>	<b>3,888,167</b>	<b>3,903,534</b>
<b>Operational Expenses associated with mandatory services</b>		
Wages & benefits -ERCA operations	2,770,747	2,872,500
Plant material, removals and landowner subsidies - ERCA operations	26,404	30,371
Site & operational supplies/services - Conservation Areas	78,184	77,821
Office supplies & expenses - other ERCA programs	15,396	19,130
Occupancy, taxes, utilities & waste removal	275,019	282,860
Maintenance, repairs & security-sites	69,427	46,100
Maintenance, repairs & supplies-fleet/equipment	111,194	100,900
Equipment, software/hardware & website- ERCA operations	72,217	95,173
Technical & sub-contracted services/consulting - ERCA operations	65,875	75,000
Insurance, audit & legal	113,671	106,600
Dues & memberships	45,911	49,229
Travel, training & professional development	5,914	15,750
Board ,committee & meeting expenses	19,245	19,000
Bank, credit card charges and interest	20,941	9,600
Fleet/Equipment replacement	93,246	88,000
<b>Total operational expenses -mandatory programs</b>	<b>3,783,391</b>	<b>3,888,034</b>
<b>Operating surplus/(Deficit) - mandatory programs/services</b>	<b>104,776</b>	<b>15,500</b>
<b>Capital projects associated with conservation areas infrastructure</b>		
Total Municipal Levies associated with capital projects/infrastructure	71,100	15,000
Transfers from Infrastructure Reserve	371,500	425,000
Grants from ERCF/Other funders	469,082	260,000
<b>Total revenues associated with capital projects/infrastructure</b>	<b>911,682</b>	<b>700,000</b>
Construction/engineering-ERCA capital projects (transferred to TCA at y/e)	102,666	685,000
Wages	5,563	15,000
Capitalized Infrastructure replacement	805,973	
<b>Total ERCA infrastructure investment</b>	<b>914,202</b>	<b>700,000</b>
<b>Surplus/(Deficit) - capital projects</b>	<b>(2,520)</b>	<b>-</b>
<b>TOTAL SURPLUS/(DEFICIT)-MANDATORY PROGRAMS/SVCS</b>	<b>102,256</b>	<b>15,500</b>

<b>CATEGORY 3 NON MANDATORY PROGRAMS &amp; SERVICES</b>		
<b>On-going recurring core watershed programs &amp; services</b>		
Total Municipal Levies associated with NM programs & services	818,699	808,350
Other Government \$	65,281	90,500
Self-generated/Other grants	904,021	675,700
Deferred Revenue Transfers	(577,560)	(442,600)
<b>Total revenues associated with ERCA-ongoing non-mandatory programs &amp; service</b>	<b>1,210,441</b>	<b>1,131,950</b>
<b>Expenses associated with ERCA ongoing non-mandatory programs &amp; services</b>		
Wages & benefits -non mandatory operations	526,282	508,750
Construction& consulting engineering	29,043	17,500
Plants, removals and landowner subsidies	286,729	262,500
Supplies	40,270	44,085
Maintenance, repairs & security	22,502	19,086
Occupancy, taxes, utilities & waste removal	38,559	36,653
Equipment, software/hardware & website	8,379	6,750
Lab, data, technical & sub-contracted services	28,046	12,000
Insurance & legal	26,113	24,600
Dues & memberships	4,043	450
Travel, training & professional development	1,279	2,790

	2021 AUDITED	2021 BUDGET
Bank, credit card charges and interest	11,911	4,500
In-kind supplies & services	19,200	20,000
Recoveries-shared/corp svcs/fleet	188,353	187,786
	<b>1,230,709</b>	<b>1,147,450</b>
<b>Surplus/(Deficit) associated with ERCA-ongoing NM programs &amp; services</b>	<b>(20,267)</b>	<b>(15,500)</b>
<b>Category 2 &amp; 3 Municipal and Non Mandatory Term-limited projects with special grants and fixed terms</b>		
Municipal Special Project/Fee For Service	354,760	2,023,600
Other Government \$	1,322,711	1,005,125
Self-generated/Other grants	160,449	119,735
Deferred Revenue Transfer	(143,695)	306,150
<b>Total Revenues associated with term limited 3rd-party funded projects &amp; services</b>	<b>1,694,225</b>	<b>3,454,610</b>
<b>Expenses associated with term limited 3rd-party funded projects &amp; services</b>		
Wages & benefits -special grant & municipal projects	698,506	557,545
Construction& consulting engineering-special grant & municipal	576,700	2,537,750
Plants, removals and landowner subsidies-special grant projects	171,984	160,000
Program supplies- special grant projects	29,365	23,185
Maintenance, repairs & security	846	-
Occupancy, taxes, utilities & waste removal	642	1,000
Equipment, software/hardware & website-special grant projects	21,590	6,000
Lab, data, technical & sub-contracted services -special grant	24,781	22,305
Insurance & legal	8,822	1,250
Dues & memberships	-	-
Travel, training & professional development	891	-
Bank, credit card charges and interest	1,272	-
In-kind supplies & services	6,413	-
Recoveries-shared/corp svcs/fleet	153,354	145,575
	<b>1,695,165</b>	<b>3,454,610</b>
<b>Surplus/(Deficit) associated with term limited 3rd party funded projects &amp; services</b>	<b>(940)</b>	<b>-</b>
<b>SURPLUS/(DEFICIT) ASSOCIATED WITH ALL NMS &amp; ACTIVITIES</b>	<b>(21,208)</b>	<b>(15,500)</b>
<b>Consolidated Surplus(Deficit)</b>	<b>81,048</b>	<b>-</b>
Municipal Levies associated with mandatory services	2,635,919	2,646,269
Municipal Levies associated with non-mandatory services	818,699	808,350
<b>Total Municipal Levies</b>	<b>3,454,618</b>	<b>3,454,619</b>

Levy - Operations	\$ 2,485,204	\$ 2,485,204
Levy - Clean Water--Green Spaces	969,414	969,415
<b>Total Municipal Levy</b>	<b>3,454,618</b>	<b>3,454,619</b>
Water & erosion control infrastructure and special projects	429,326	2,011,600
Risk management services	25,434	12,000
	<b>3,909,378</b>	<b>5,478,219</b>
<b>Provincial</b>		
Section 39 Flood/Erosion Program	104,417	104,417
Drinking Water Source Protection	121,892	95,000
WECI	(26,652)	17,625
Other (CMOG, SEO etc)	664,966	474,188
	<b>864,624</b>	<b>691,230</b>
<b>Federal</b>	<b>990,642</b>	<b>729,500</b>
<b>Total Government Transfer Payments &amp; Fees-For-Services</b>	<b>5,764,644</b>	<b>6,898,949</b>

	2021 AUDITED	2021 BUDGET
<b>Other revenues</b>		
Permit and applicant fees - mandatory services	859,210	721,000
Admissions, program fees & other services	741,159	498,385
Leases & property rentals	85,937	80,600
Donations and other grants		
General	262,518	193,500
Essex Region Conservation Foundation grants	460,780	421,500
In-kind contributions	30,613	20,000
Interest income	31,251	30,000
Gain on sale of assets	22,500	-
<b>Total other revenues</b>	<b>2,493,969</b>	<b>1,964,985</b>
<b>Transfers from/(to) deferred revenues</b>	(869,377)	(130,650)
<b>Interdepartmental recoveries</b>	781,190	803,000
<b>TOTAL REVENUES</b>	<b>\$ 8,170,426</b>	<b>\$ 9,536,284</b>
<b>EXPENSES BY CLASSIFICATION</b>		
Wages & benefits -ERCA operations	\$ 3,302,592	\$ 3,396,250
Wages & benefits -special grant projects	698,506	557,545
Construction-municipal projects	182,603	481,750
Construction-special grant projects	409,287	1,977,000
Construction-ERCA capital projects	73,378	818,000
Plant material, removals and landowner subsidies-special grant projects	471,747	368,571
Plant material, removals and landowner subsidies - ERCA operations	13,371	84,300
Program supplies- special grant projects	43,816	39,785
Site & operational supplies - Conservation Areas	98,654	75,899
Office supplies & expenses - other ERCA operations	24,702	35,037
Maintenance, repairs & security-sites	83,497	55,186
Maintenance, repairs & supplies-fleet/equipment	111,194	100,900
Equipment, software/hardware & website-special grant projects	23,915	10,000
Equipment, software/hardware & website- ERCA operations	122,035	97,923
Lab, data, technical & sub-contracted services -special grant	37,563	34,305
Lab, data, technical & sub-contracted services - ERCA operations	66,957	52,500
Insurance, audit & legal	148,606	132,450
Dues & memberships	49,954	49,679
Travel, training & professional development	8,084	18,540
Board ,committee & meeting expenses	19,245	19,000
Bank, credit card charges and interest	34,124	14,100
In-kind supplies & services	25,613	20,000
Amortization	377,743	315,500
Internal recoveries included in revenues	776,376	808,051
<b>TOTAL EXPENSES</b>	<b>\$ 7,521,810</b>	<b>\$ 9,882,784</b>
<b>Total Revenues</b>	8,176,687	9,536,284
<b>Total Expenses</b>	7,521,810	9,882,784
<b>SURPLUS/(DEFICIT) (ACCRUAL BASIS)</b>	<b>654,877</b>	<b>(346,500)</b>
<b>ADD/SUBTRACT: NON CASH ITEMS</b>		
Donation of land to ERCA	-	-
Gain/loss on asset disposal	(22,500)	-
Amortization	377,743	315,500
Transfers from Reserves (Per Schedule)	-	-
<b>DEDUCT: CAPITAL ITEMS</b>		
Land acquisition	-	-
Purchased fleet/equipment	(93,246)	(88,000)
Infrastructure additions	(805,973)	-
<b>(DECREASE)/INCREASE IN NET SURPLUS (prior to reserve transfers)</b>	<b>110,901</b>	<b>(119,000)</b>
<b>TRANSFER (TO)/FROM RESERVES (Per Schedule)</b>	<b>(29,853)</b>	<b>119,000</b>
<b>FUND SURPLUS</b>	<b>\$ 81,048</b>	<b>\$ -</b>

**Essex Region Conservation Authority**

**Financial Statements  
December 31, 2021**



## INDEPENDENT AUDITOR'S REPORT

To the Directors of Essex Region Conservation Authority

### *Report on the Audit of the Financial Statements*

#### *Opinion*

We have audited the financial statements of Essex Region Conservation Authority, which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations for the year then ended
- the statement of cash flow for the year then ended
- the statement of net surplus for the year then ended
- and notes to the financial statements including summary of 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 Essex Region Conservation Authority as at December 31, 2021, and its results of operations 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Essex Region Conservation Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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.

#### *Other Information*

Management is responsible for the other information. The other information comprises the Annual Report, but does not include the financial statement and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### *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 Essex Region Conservation Authority'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 Essex Region Conservation Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Essex Region Conservation Authority's financial reporting process.

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

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

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 Essex Region Conservation Authority'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 Essex Region Conservation Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Essex Region Conservation Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**HICKS, MacPHERSON, IATONNA  
& DRIEDGER LLP**

*Hicks, MacPherson, Iatonna  
& Driedger LLP*

Chartered Professional Accountants  
Licensed Public Accountants

Leamington, Ontario  
June 23, 2022

**Essex Region Conservation Authority  
Statement of Financial Position  
December 31**

	2021		2020
<b>Financial Assets</b>			
Cash and cash equivalents (Note 1(i))	4,815,475	\$	3,175,037
Accounts receivable (Note 4)	809,108		1,589,059
	<u>5,624,583</u>		<u>4,764,097</u>
<b>Financial Liabilities</b>			
Accounts payable and accrued liabilities	715,635		829,063
Deferred revenues	3,598,584		2,729,208
	<u>4,314,219</u>		<u>3,558,271</u>
<b>Net Surplus</b>	1,310,364		1,205,826
<b>Non-Financial Assets</b>			
Tangible capital assets (Notes 1(c) and 2)	21,666,332		21,122,356
Prepaid expenses and inventory	44,267		37,903
	<u>21,710,598</u>		<u>21,160,259</u>
<b>Accumulated surplus</b>	<b>\$ 23,020,962</b>	<b>\$</b>	<b>22,366,085</b>
<b>Accumulated surplus consists of:</b>			
Operating surplus	\$ 133,380	\$	52,331
Reserves (Note 1(d) and Schedule 5)	1,221,251		1,191,398
Equity in tangible capital assets	21,666,332		21,122,356
	<u>\$ 23,020,962</u>	<u>\$</u>	<u>22,366,085</u>

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

On behalf of the Board:



Chair



Secretary-Treasurer

**Essex Region Conservation Authority**  
**Statement of Operations**  
**for the years ended December 31**

	2021 Budget (note 7)	2021 Actual	2020 Actual
<b>Revenues</b>			
<b>Government grants &amp; transfer payments:</b>			
Provincial - Section 39	\$ 104,417	\$ 104,417	\$ 104,417
- Drinking Source Water Protection Program	95,000	121,892	52,734
- MNR (Water & Erosion Control Infrastructure) (recovery)	17,625	(26,652)	52,875
- Other	474,188	664,966	519,926
Federal	729,500	990,642	996,414
Municipal			
Levy - General	2,485,204	2,485,204	2,336,666
Levy - Special	969,415	969,414	1,050,000
Remedial projects, studies and risk management services	2,023,600	454,760	1,088,846
<b>Total government revenues</b>	<b>6,898,949</b>	<b>5,764,644</b>	<b>6,201,879</b>
<b>Self-generated &amp; other revenues</b>			
Fee for service, program fees & admissions	1,219,385	1,606,630	1,145,495
Leases & property rentals	80,600	85,937	80,255
Interdepartmental recoveries	803,000	781,190	676,066
Donations & other grants			
General	193,500	262,518	156,010
Essex Region Conservation Foundation (note 10)	421,500	460,780	544,276
In-kind contributions	20,000	30,613	39,222
Interest and miscellaneous income	30,000	31,251	64,690
Net gain on disposal of assets	-	22,500	-
<b>Total other revenues</b>	<b>2,767,985</b>	<b>3,281,420</b>	<b>2,706,015</b>
<b>Change in deferred revenue</b>			
Net transfers to deferred revenue	(130,650)	(869,377)	(545,651)
<b>TOTAL REVENUES</b>	<b>9,536,284</b>	<b>8,176,687</b>	<b>8,362,242</b>
<b>Expenses</b>			
Watershed management services (Schedule 1)	2,086,830	1,755,260	1,801,569
Conservation services (Schedule 2)	5,886,904	3,893,034	3,884,950
Communications & outreach (Schedule 3)	406,800	342,565	299,602
Corporate services (Schedule 4)	1,186,750	1,153,208	991,376
	9,567,284	7,144,067	6,977,497
Amortization (note 2)	315,500	377,743	309,545
<b>Total expenses before extraordinary item</b>	<b>9,882,784</b>	<b>7,521,810</b>	<b>7,287,042</b>
Extraordinary item (note 12)	-	-	292,742
<b>TOTAL EXPENSES</b>	<b>9,882,784</b>	<b>7,521,810</b>	<b>7,579,784</b>
<b>Net Surplus (Deficit) for the Year</b>	<b>(346,500)</b>	<b>654,877</b>	<b>782,458</b>
<b>Accumulated Surplus, Beginning of Year</b>	<b>22,366,085</b>	<b>22,366,085</b>	<b>21,583,627</b>
<b>Accumulated Surplus, End of Year</b>	<b>\$ 22,019,585</b>	<b>\$ 23,020,962</b>	<b>\$ 22,366,085</b>

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

**Essex Region Conservation Authority  
Statement of Cash Flow  
for the years ended December 31**

	2021 Actual	2020 Actual
<b>Cash provided for (used in):</b>		
<b>Operating Activities</b>		
Net surplus for the year	\$ 654,877	\$ 782,458
Non cash items:		
Amortization	377,743	309,545
Gain on sale of tangible capital assets	(22,500)	-
(Increase) decrease accounts receivable	779,951	(856,389)
(Increase) decrease prepaid expenses and inventory	(6,364)	9,860
Increase (decrease) accounts payable and accruals	(113,426)	259,498
Increase deferred revenues	869,377	545,651
	<b>2,539,657</b>	<b>1,050,624</b>
<b>Investing/Capital Activities</b>		
Constructed tangible capital assets	(805,973)	(221,910)
Construction in progress of tangible capital assets	-	(1,023,929)
Acquisition of land	-	(115,562)
Purchase of tangible capital assets	(93,246)	(53,635)
	<b>(899,219)</b>	<b>(1,415,036)</b>
(Decrease) Increase in cash and cash equivalents	1,640,439	(364,412)
Cash and cash equivalents, beginning of year	3,175,037	3,539,449
<b>Cash and cash equivalents, end of year</b>	<b>\$ 4,815,475</b>	<b>\$ 3,175,037</b>

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

**Essex Region Conservation Authority  
Statement of Net Surplus  
for the years ended December 31**

	<b>2021 Budget (note 7)</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
Net surplus/(deficit) for the year	\$ (346,500)	\$ <b>654,877</b>	\$ 782,458
Acquisition of land	-	-	(115,562)
Acquisition and/or construction of tangible capital assets	-	<b>(805,973)</b>	(1,245,839)
Purchase of tangible capital assets	(88,000)	<b>(93,246)</b>	(53,635)
Gain on sale/disposal/destruction of assets	-	<b>(22,500)</b>	-
Change in prepaid expenses and supplies inventory	-	<b>(6,364)</b>	9,860
Amortization of tangible capital assets	315,500	<b>377,743</b>	309,545
Increase (decrease) in net surplus	(119,000)	<b>104,538</b>	(313,172)
Net surplus , beginning of year	1,205,826	<b>1,205,826</b>	1,518,998
Net surplus, end of year	\$ 1,086,826	\$ <b>1,310,364</b>	\$ 1,205,826

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

# Essex Region Conservation Authority

## Notes to the Financial Statements

### for the year ended December 31

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#### **Purpose of Organization**

The Essex Region Conservation Authority (ERCA) is a public sector agency, established under the Conservation Authorities Act of Ontario, on July 18, 1973, to further the conservation, restoration, development and management of natural resources, exclusive of gas, oil, coal and minerals for the watersheds within its area of jurisdiction.

The Authority is also a registered charity (107311177RR0001) as recognized by the Canada Revenue Agency.

#### **1. Summary of Accounting Policies**

- a) **Management Responsibility** – The financial statements of the Essex Region Conservation Authority (“Authority”) are prepared by management in accordance with Canadian public sector accounting standards principles for organizations operating in the local government sector as recommended by the Public Sector Accounting Board of CPA Canada. The integrity and objectivity of these statements are also management’s responsibility. Management is also responsible for all of the notes and schedules to the financial statements and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.
- b) **Basis of Accounting** – Revenues and expenditures are reported on the accrual basis of accounting. 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 receipt of goods or services and the creation of a legal obligation to pay.
- c) **Tangible Capital Assets** – Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Donated tangible capital assets are reported at fair market value at the time of donation. Leasehold improvements are amortized on a straight-line basis over the lesser of the economic useful life of the improvement or the term of the related property management agreement or lease. Capital works-in-progress are not amortized until the asset is available for productive use. Tangible Capital Assets do not include: assets unrelated to the Authority’s core business operations, such as ancillary rental dwellings, specialty assets purchased exclusively for purposes of fulfilling grant obligations, heritage/historical assets held in perpetuity and minority ownership in assets owned by other public sector organizations.



Essex Region Conservation Authority  
Notes to the Financial Statements  
for the year ended December 31

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**1. Summary of Accounting Policies (Continued)**

**c) Tangible Capital Assets (Continued)**

Tangible capital assets are amortized on a straight-line basis over their estimated useful lives, as follows:

Land/Site Improvements	15 to 30 years
Buildings	25 to 50 years
Engineered Structures	15 to 30 years
Linear Assets (Sewer and Water)	35 to 60 years
Machinery and Field Equipment	7 to 40 years
Vehicles	7 years
Furniture & Fixtures	20 years
Computer Hardware & Software	4 to 10 years

- d) **Reserves** – Reserves for future expenditures and contingencies are established as required using the estimates of management. Increases or decreases in these reserves are made by appropriations to or from operations.
- e) **Interdepartmental Recoveries** – Internal charges for the use of the vehicles and equipment are made to the various projects and programs of the Authority. The internal charges are designed to recover the costs of operating the equipment, including replacement. Finance, administration and overhead items are partially charged to programs and projects, on a pro-rata basis.
- f) **In-Kind Contributions** – The Authority records various in-kind contributions made by private landowners and other public sector agencies. A landowner in-kind contribution is recorded when required by government grant programs to satisfy eligibility requirements and when the landowner contribution can be verified and valued. The Authority periodically receives property and tangible goods, donated by various agencies and private landowners, which also results in the recording of an in-kind contribution.

Essex Region Conservation Authority  
Notes to the Financial Statements  
for the year ended December 31

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**1. Summary of Significant Accounting Policies (Continued)**

- g) **Government Transfers & Deferred Revenue** – The Authority receives certain amounts for which the related services have yet to be performed. The gross transfer payments received during the year are shown by government program, however, revenue unearned in the current period is recorded as a transfer to deferred revenue.
- h) **Use of Estimates** – The presentation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the reporting period. Significant items subject to such estimates and assumptions include the valuation of accounts receivable, the carrying value of tangible capital assets and accrued liabilities. Actual results could differ from management’s best estimates as additional information becomes available in the future.
- i) **Cash and Cash Equivalents**- Cash and cash equivalents include cash balances and short term highly liquid investments that are readily converted to cash.

Essex Region Conservation Authority  
Notes to the Financial Statements  
for the year ended December 31

**2. Tangible Capital Assets**

<b>Cost</b>	<b>Balance 31-Dec-20</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance 31-Dec-21</b>
Land	\$ 12,181,612	\$ -	\$ -	\$ 12,181,612
Land/Site improvements	5,586,165	-	-	5,586,165
Buildings	479,222	1,559,540	-	2,038,762
Engineered structures	2,102,010	-	-	2,102,010
Leasehold improvements	1,644,176	290,709	-	1,934,885
Machinery and field equipment	517,269	19,691	(10,153)	526,806
Vehicles	544,939	96,056	(79,619)	561,376
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	116,682	-	(10,975)	105,707
Capital works-in-progress	1,044,276	-	(1,044,276)	-
	\$ 24,319,631	\$ 1,965,995	\$ (1,145,024)	\$ 25,140,603
<b>Accumulated Amortization</b>	<b>Balance 31-Dec-20</b>	<b>Disposals</b>	<b>Amortization</b>	<b>Balance 31-Dec-21</b>
Land	\$ -	\$ -	\$ -	\$ -
Land/Site improvements	359,297	-	61,984	\$ 421,281
Buildings	347,732	-	39,301	387,033
Engineered structures	801,844	-	69,909	871,753
Leasehold improvements	776,427	-	106,562	882,989
Machinery and field equipment	349,502	(10,153)	28,910	368,259
Vehicles	381,132	(79,619)	62,261	363,773
Furniture and fixtures	85,460	-	3,564	89,024
Computer hardware and software	95,881	(10,975)	5,253	90,159
Capital works-in-progress	-	-	-	-
	\$ 3,197,275	\$ (100,747)	\$ 377,743	\$ 3,474,270
	<b>Net Book Value 31-Dec-20</b>			<b>Net Book Value 31-Dec-21</b>
Land	\$ 12,181,612			\$ 12,181,612
Land/Site improvements	5,226,868			5,164,884
Buildings	131,490			1,651,729
Engineered structures	1,300,166			1,230,257
Leasehold improvements	867,749			1,051,896
Machinery and field equipment	167,767			158,548
Vehicles	163,808			197,603
Furniture and fixtures	17,820			14,256
Computer hardware and software	20,801			15,548
Capital works-in-progress	1,044,276			-
	\$ 21,122,356			21,666,332

Essex Region Conservation Authority  
Notes to the Financial Statements  
for the year ended December 31

**2. Tangible Capital Assets (Continued)**

<b>Cost</b>	<b>Balance 31-Dec-19</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance 31-Dec-20</b>
Land	\$ 12,066,050	\$ 115,562	\$ -	\$ 12,181,612
Land/Site improvements	5,586,165	-	-	5,586,165
Buildings	479,222	-	-	479,222
Engineered structures	1,920,100	221,910	(40,000)	2,102,010
Leasehold improvements	1,644,176	-	-	1,644,176
Machinery and field equipment	517,269	-	-	517,269
Vehicles	491,304	53,635	-	544,939
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	116,682	-	-	116,682
Capital works-in-progress	20,347	1,023,929	-	1,044,276
	\$ 22,944,595	\$ 1,415,036	\$ (40,000)	\$ 24,319,631
<b>Accumulated Amortization</b>	<b>Balance 31-Dec-19</b>	<b>Disposals</b>	<b>Amortization</b>	<b>Balance 31-Dec-20</b>
Land	\$ -	\$ -	\$ -	\$ -
Land/Site improvements	297,313	-	61,984	359,297
Buildings	339,582	-	8,150	347,732
Engineered structures	771,935	(40,000)	69,909	801,844
Leasehold improvements	696,293	-	80,134	776,427
Machinery and field equipment	319,218	-	30,285	349,502
Vehicles	332,593	-	48,539	381,132
Furniture and fixtures	81,896	-	3,564	85,460
Computer hardware and software	88,901	-	6,981	95,881
Capital works-in-progress	-	-	-	-
	\$ 2,927,730	\$ (40,000)	\$ 309,545	\$ 3,197,275
	<b>Net Book Value 31-Dec-19</b>			<b>Net Book Value 31-Dec-20</b>
Land	\$ 12,066,050			\$ 12,181,612
Land/Site improvements	5,288,852			5,226,868
Buildings	139,640			131,490
Engineered structures	1,148,165			1,300,166
Leasehold improvements	947,883			867,749
Machinery and field equipment	198,051			167,767
Vehicles	158,712			163,808
Furniture and fixtures	21,384			17,820
Computer hardware and software	27,781			20,801
Capital works-in-progress	20,347			1,044,276
	\$ 20,016,865			21,122,356

**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**for the year ended December 31**

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**2. Tangible Capital Assets (Continued)**

The Authority owns assets that are not included above, including the Kingsville Train Station and certain buildings located on the John R. Park Homestead and its collection of artifacts. The assets have significant heritage and historical value in perpetuity and are not amortized or recorded as tangible capital assets in the financial statements.

**3. Financial Instruments**

The fair values of cash, accounts receivable, accounts payable and accrued liabilities and deferred revenues approximate their carrying values because of their expected short-term maturity and treatment on normal trade terms. It is management's opinion that the Authority is not exposed to significant interest or currency risks arising from these financial instruments.

**4. Accounts Receivable**

Included in accounts receivable is an HST Rebate of \$ 203,025 (2020 - \$344,217).

**5. Pension Agreements**

The Essex Region Conservation Authority belongs to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer plan, on behalf of the members of its staff. This 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 cost of the plan is the employer's contribution to the plan.

The 2021 employer's portion of OMERS pension contributions was \$277,546 (2020 - \$261,172).

Essex Region Conservation Authority  
Notes to the Financial Statements  
for the year ended December 31

6. Expenses by Object

	2021 APPROVED	2021 ACTUAL	2020 AUDITED
<b>Expenses by Classification</b>			
Wages & benefits - ERCA operations	3,281,500	3,155,420	2,813,104
Wages & benefits - special grant projects	672,295	845,679	739,273
Construction - municipal projects	481,750	182,603	61,385
Construction - special grant projects	1,977,000	409,287	1,176,295
Construction - ERCA capital projects	783,000	50,394	174,031
Plant material, removals & landowner subsidies - special grant projects	368,571	471,747	229,364
Plant material, removals & landowner subsidies - ERCA operations	84,300	13,371	18,129
Program supplies - special grant projects	39,785	43,816	41,665
Site & operational supplies - Conservation Areas	75,899	98,654	60,754
Office supplies & expenses - other ERCA operations	35,037	24,702	24,683
Occupancy, taxes, utilities & waste removal	320,513	318,250	297,578
Maintenance, repairs & security - sites	55,186	83,497	70,530
Maintenance, repairs & supplies - fleet/equipment	100,900	111,194	99,033
Equipment, software/hardware & website - special grant projects	10,000	23,915	43,913
Equipment, software/hardware & website - ERCA operations	97,923	122,035	41,109
Lab, data, technical & sub-contracted services - special grant	34,305	37,563	46,880
Lab, data, technical & sub-contracted services - ERCA operations	87,500	89,941	49,744
Insurance, audit & legal	132,450	148,606	197,679
Dues & memberships	49,679	49,954	52,300
Travel, training & professional development	18,540	8,084	3,314
Board, committee & meeting expenses	19,000	19,245	21,487
Bank, credit card charges & interest	14,100	34,124	20,820
In-kind supplies & services	20,000	25,613	39,222
Amortization	315,500	377,743	309,545
Extraordinary item	-	-	292,742
Other	-	-	45
	<b>\$ 9,074,733</b>	<b>\$ 6,745,434</b>	<b>\$ 6,924,624</b>
Internal recoveries included in revenues	808,051	776,376	655,160
<b>Total Expenses</b>	<b>\$ 9,882,784</b>	<b>\$ 7,521,810</b>	<b>\$ 7,579,784</b>

**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**for the year ended December 31**

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**7. Budget Amounts:**

The 2021 budget amounts that were approved on April 8, 2021, were not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Board Standards). The budget included capital items such as infrastructure replacements and estimated costs for constructed assets, as project expenses, but the actual expenses have been removed in the Statement of Operations. The revenues attributable to these items continue to be included in the Statement of Operations, resulting in a significant positive variance for the surplus reported for the year. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited financial statements:

	<b>Budget (BD 07/21)</b>	<b>Actual</b>
<b>Budgeted Deficit</b>	\$ (346,500)	
Capital items included as operating expenses	700,000	
<b>Adjusted/Actual Net Surplus</b>	353,500	654,877
Gain on Sale of Vehicles	-	(22,500)
Capitalized items	(700,000)	(805,973)
	(346,500)	(173,596)
Acquisition of fleet & equipment	(88,000)	(93,246)
Net transfers from reserves (Schedule 5)	490,000	386,500
	55,500	119,658
Amortization	315,500	377,743
	371,000	497,401
Net transfers to reserves (Schedule 5)	(371,000)	(416,353)
<b>Increase in Operating Surplus</b>	<b>\$ -</b>	<b>\$ 81,048</b>

**8. Credit Facility**

The Authority maintains an operating line facility with the Canadian Imperial Bank of Commerce which bears interest at prime less .25% and is due on demand. As of December 31, 2021 no balance (2020 - \$0) was payable under this facility.

**9. Commitments**

On May 4, 2001 the Authority entered into a 30 year property management agreement, with the Province of Ontario (Ministry of Natural Resources), to manage the property known as Holiday Beach Conservation Area. The agreement can be terminated at any time, if notice is served at least 120 days in advance of the termination date.

**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**for the year ended December 31**

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**10. Related Entity**

*Essex Region Conservation Foundation*

Essex Region Conservation Authority ("ERCA") has an economic interest in the Essex Region Conservation Foundation ("Foundation"). The Foundation was established for the purpose of raising funds and disbursing grants to ERCA and other organizations, which are working towards a shared vision of environmental sustainability.

The Foundation was incorporated under the laws of Ontario without share capital or benefit for its members and is therefore exempt from income taxes. The income generated by the Foundation is distributed to ERCA and other qualifying donees as the funds are requested and approved. The accounting policy followed in reporting the Foundation is note disclosure.

The transactions with the Foundation include \$460,780 (2020 - \$544,276) recorded as revenue. All amounts have been measured at the exchange amount.

The assets, liabilities, results of operations and cash flow for the Foundation for the years ended December 31 are as follows:

	<b>2021</b>	<b>2020</b>
<b>Financial position:</b>		
Total assets	\$ 739,956	\$ 619,691
Total liabilities	\$ 255,942	\$ 247,065
Net assets	484,014	372,626
	\$ 739,956	\$ 619,691
<b>Results of operations:</b>		
Total revenue	\$ 620,633	\$ 331,261
Total expenses (including grants)	509,246	691,979
Surplus/(Deficiency) of income over expenditures for the year	\$ 111,388	\$ (360,718)
<b>Cash flows:</b>		
Operating	\$ 547,788	\$ 287,811
Investing	1,097	8,916
Distributions	(494,326)	(572,992)



**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**for the year ended December 31**

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### **11. Comparative Figures**

Certain comparative figures have been reclassified to conform to the current year's presentation.

### **12. Extraordinary Item**

On 27 August, 2020, The Essex Region Conservation Authority became aware that it was a victim of a social engineering scheme, which resulted in a financial loss of \$292,742. The Authority maintains coverage for losses and related expenses, resulting from cyber crime and social engineering incidents, and continues to be actively engaged with its insurers regarding this claim. No accrual has been made for proceeds of insurance at this time.

### **13. COVID-19 Operating Implications**

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic and on March 17, 2020, the Province of Ontario declared a state of emergency. As a result of directives and restrictions that remained in place throughout 2021, and to minimize risks to staff, board members and volunteers, ERCA maintained certain changed elements of its operations, but continued to deliver essential services with little to no impact on service delivery or revenues. Several non-essential activities continued to be delivered in a virtual format while other non-essential activities proceeded when permitted under the Province of Ontario's legislation, pertaining to COVID-19 restrictions.

The Authority continued to enact a mandatory work from home requirement, when it was practical, achievable and did not result in a disruption of essential services. A very small number of staff positions remained on permanent layoff or subject to hours reductions and those actions were undertaken in accordance with the terms of the collective agreement, as applicable to the affected staff members.

Any financial or operating implications of public health measures and restrictions, were largely anticipated in the 2021 Budget and while several operating units experienced unanticipated increases/decreases in revenues, as compared to budget, the financial implications were overall immaterial to the financial results of the Authority.

**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**for the year ended December 31**

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#### **14. Conservation Authorities Act Legislative Framework**

On December 8, 2020, Bill 229, the Protect, Support and Recover from COVID-19 Act (Budget Measures), 2020, which made changes to the Conservation Authorities Act and the Planning Act, received Royal Assent. The government is proposing to proclaim un-proclaimed provisions in the Conservation Authorities Act (stemming from amendments made in 2017, 2019, and 2020) through a staged process. This will enable accommodation of a staggered rollout of regulations (in two phases) and policies that are to be consulted on and developed in the future. The first of these proclamations occurred on February 2, 2021 and included provisions related to conservation authority governance as well as items related to housekeeping amendments, government requirements and the Minister's powers. Between May and August 2021, the Ministry of the Environment, Conservation and Parks consulted on Phase 1 of the Regulatory Proposals under the Conservation Authorities Act and these regulations were finalized on October 7, 2021.

The new regulations specific to provision programs and services are as follows:

- O. Reg. 686/21 Mandatory Programs and Services;
- O. Reg. 687/21 Transition Plans and Agreements for Programs and Services under Section 21.1.2 of the Act; and

While the future financial impact on the Authority's operations is unknown and cannot be quantified at this time, the changes to the legislative framework have widespread implications for the Authority's operations. The Authority delivers a significant array of programs and services, which are now identified as non-mandatory and are primarily related to land securement, discretionary water quality programs, education and cultural heritage/museum operations. The Authority is actively engaged in complying with the components and timelines of the *Transition Plan*, in accordance with Regulation 687/21, and expects to engage its governing municipalities in consultation, regarding the suite of non-mandatory services and funding agreements during 2022.

**Essex Region Conservation Authority**  
**Schedules to Statement of Operations**  
**For the year ended December 31**

(note 7)

	2021	2021	2020
	Budget	Actual	Actual
<b>Schedule 1- Watershed Management Services</b>			
<b>Regulations, Compliance &amp; Development Services</b>			
Wages, benefits & professional development	\$ 661,000	\$ 674,228	\$ 629,259
Supplies, insurance, corporate services	163,150	171,014	142,706
Legal fees & consulting	10,000	-	18,466
Travel, vehicle charges	20,500	14,343	14,280
	<u>854,650</u>	<u>859,585</u>	<u>804,711</u>
<b>Municipal Planning Supports (Hazards &amp; Natural Heritage)</b>			
Wages, benefits & professional development	160,500	220,424	219,749
Supplies, insurance, corporate services	30,050	41,931	39,687
	<u>190,550</u>	<u>262,355</u>	<u>259,436</u>
<b>Provincial Section 39 Flood &amp; Erosion Program</b>			
Wages, benefits & professional development	156,500	153,031	159,209
Computers, data, & telecommunications	35,500	39,731	34,222
Supplies, insurance, corporate services	50,680	43,927	41,604
Vehicle charges	6,000	3,982	4,600
	<u>248,680</u>	<u>240,671</u>	<u>239,635</u>
<b>Technical Studies, Assessments &amp; Modelling</b>			
Wages, benefits & professional development	75,000	58,454	90,776
Supplies & overhead	19,150	12,392	16,506
	<u>94,150</u>	<u>70,846</u>	<u>107,282</u>
<b>Municipal Infrastructure Projects &amp; Studies (WECl, Hazards Mapping)</b>			
Consulting	384,750	144,685	58,027
Construction, materials & equipment	96,000	37,918	-
Wages, supplies, travel & allocated overhead	29,950	24,995	4,848
	<u>510,700</u>	<u>207,597</u>	<u>62,875</u>
<b>Regional Climate Change Term Projects</b>			
Wages, benefits & professional development	86,500	79,361	109,206
Consulting & technical services	87,000	19,754	194,401
Supplies, insurance & shared services allocation	14,600	15,091	21,624
Vehicle & travel	-	-	2,400
	<u>188,100</u>	<u>114,206</u>	<u>327,630</u>
	<u>\$ 2,086,830</u>	<u>\$ 1,755,260</u>	<u>\$ 1,801,569</u>

**Essex Region Conservation Authority**  
**Schedules to Statement of Operations**  
**For the year ended December 31**

(note 7)

	2021 Budget	2021 Actual	2020 Actual
<b>Schedule 2 - Conservation Services</b>			
<b>Conservation Areas, Land Protection &amp; Restoration</b>			
<b>Program Planning, Management &amp; Development</b>			
Wages, benefits & professional development	\$ 175,000	\$ 124,238	\$ 77,250
Supplies, insurance & shared services allocation	27,215	23,586	13,828
Travel & vehicle	2,000	-	1,000
	<u>204,215</u>	<u>147,823</u>	<u>92,078</u>
<b>Land Acquisition</b>			
Wages, benefits & professional development	17,000	14,686	21,920
Supplies, insurance & shared services allocation	5,000	4,617	7,378
Surveys, appraisals, consulting, legal	25,000	20,002	27,373
	<u>47,000</u>	<u>39,305</u>	<u>56,671</u>
<b>Tree Planting and Habitat Restoration</b>			
Wages, benefits & professional development	281,500	332,008	228,458
Plants, contracted construction, engineering & technical resources	2,109,571	690,497	1,108,335
Supplies, insurance & shared services allocation	120,754	140,345	77,209
Vehicle & field equipment usage	50,650	56,808	17,580
Landowner contributions (donated services)	-	14,478	5,033
	<u>2,562,475</u>	<u>1,234,136</u>	<u>1,436,614</u>
<b>Conservation Areas Maintenance</b>			
Wages, benefits & professional development	317,500	264,240	268,457
Utilities, taxes, insurance & corporate allocation	208,840	199,257	190,183
Vehicle & field equipment charges	75,500	58,288	91,365
Maintenance supplies	46,660	48,449	41,037
Construction & capital items	44,976	87,964	28,787
Plant material and removal	16,300	1,909	4,330
	<u>709,776</u>	<u>660,108</u>	<u>624,160</u>
<b>John R Park Homestead Conservation Area</b>			
<b>Revenues</b>			
Admissions, sales & program fees	68,202	16,485	28,398
Municipal levies	187,065	187,065	116,922
Government grants	23,688	38,909	61,641
Other grants & donations	1,348	1,348	290
Net transfers to reserves	-	(10,000)	(12,000)
	<u>280,303</u>	<u>233,807</u>	<u>195,251</u>
<b>Expenses</b>			
Wages, benefits & professional development	173,000	168,331	135,415
Utilities, taxes, insurance & corporate allocation	55,000	49,592	29,831
Supplies and maintenance - office, site & curatorial	36,303	22,931	14,388
Cost of goods sold	9,000	2,565	6,129
Capital replacement and repairs	7,000	6,978	8,891
	<u>280,303</u>	<u>250,396</u>	<u>194,655</u>

**Essex Region Conservation Authority**  
**Schedules to Statement of Operations**  
**For the year ended December 31**

	(note 7) 2021	2021	2020
	Budget	Actual	Actual
<b>Schedule 2 - Conservation Services (Continued)</b>			
<b>Holiday Beach Conservation Area</b>			
<b>Revenues</b>			
Admissions, events & camping fees	211,300	<b>283,538</b>	165,982
Municipal levies	27,000	-	50,602
Property/land rental	40,500	<b>41,338</b>	37,719
	<b>278,800</b>	<b>324,876</b>	254,303
<b>Expenses</b>			
Wages, benefits & professional development	133,250	<b>162,625</b>	127,721
Site, capital & major maintenance	22,250	<b>8,104</b>	23,067
Utilities, taxes, insurance & corporate allocation	64,700	<b>73,988</b>	53,667
Supplies - office, network, events, janitorial	39,778	<b>55,835</b>	31,087
Vehicle & field equipment usage	16,322	<b>23,535</b>	13,791
Sub contracting & consulting	2,500	<b>999</b>	1,151
	<b>278,800</b>	<b>325,086</b>	250,485
<b>Conservation Areas/Trails Infrastructure Investment (Non-capitalized)</b>			
Contract construction, materials, consulting & technical resources	675,500	<b>83,391</b>	163,560
Wages, benefits & professional development	15,000	<b>5,563</b>	13,986
Insurance, legal & corporate allocation	9,500	<b>18,880</b>	27,741
Vehicle & field equipment charges	-	<b>395</b>	4,980
	<b>700,000</b>	<b>108,229</b>	210,267
<b>Fleet &amp; Field/Shop Equipment</b>			
Maintenance, repairs, rentals & non-capital replacements	60,000	<b>74,347</b>	71,759
Fuel	33,400	<b>36,707</b>	28,169
Insurance & licences	16,600	<b>20,058</b>	11,632
	<b>110,000</b>	<b>131,111</b>	111,560
<b>Science &amp; Research</b>			
<b>Drinking Water Source Protection</b>			
Wages, benefits & professional development	80,000	<b>77,603</b>	68,824
Supplies, advertising, insurance & shared services allocation	12,000	<b>13,674</b>	11,061
Committee member per diems	3,000	<b>4,245</b>	3,310
Travel	-	-	302
	<b>95,000</b>	<b>95,522</b>	83,497
<b>Water Quality Programs ( Sampling, Demo Farm &amp; Landowner Stewardship Incentives)</b>			
Wages, benefits & professional development	79,500	<b>7,636</b>	60,915
Supplies, insurance & shared services allocation	37,050	<b>12,720</b>	28,379
Lab/technical services, speciality equipment & software	12,800	<b>16,936</b>	14,601
Plant material, construction & landowner subsidies	45,000	<b>14,244</b>	41,708
Vehicle & field equipment charges	8,000	<b>6,573</b>	6,320
	<b>182,350</b>	<b>58,108</b>	151,923

**Essex Region Conservation Authority**  
**Schedules to Statement of Operations**  
**For the year ended December 31**

	(note 7) 2021	2021	2020
	Budget	Actual	Actual
<b>Schedule 2 - Conservation Services (Continued)</b>			
<b>Water Quality Term Projects (Externally Funded)</b>			
Wages, benefits & professional development	373,795	<b>474,034</b>	346,244
Supplies, insurance & shared services allocation	119,735	<b>126,336</b>	128,749
Lab/technical services, speciality equipment & software	77,305	<b>38,788</b>	39,118
Plant material, construction & landowner subsidies	124,000	<b>161,261</b>	88,276
Vehicle & field equipment charges	10,150	<b>17,357</b>	10,594
	704,985	<b>817,776</b>	612,982
<b>Municipal Risk Management Services (Part IV Clean Water Act)</b>			
Wages, benefits & professional development	10,000	<b>19,889</b>	47,803
Supplies, mileage, insurance & shared services allocation	2,000	<b>5,545</b>	12,255
	12,000	<b>25,434</b>	60,058
	\$ 5,886,904	\$ <b>3,893,034</b>	\$ 3,884,950

**Schedule 3 - Communications & Outreach**

<b>Corporate Communications, Outreach &amp; Engagement</b>			
Wages, benefits & professional development	\$ 234,000	\$ <b>195,223</b>	\$ 229,286
Supplies, consulting, insurance & shared services allocation	32,650	<b>26,254</b>	24,978
Travel, vehicle & equipment	3,650	<b>1,024</b>	2,543
	270,300	<b>222,501</b>	256,807
<b>Outdoor &amp; Conservation Education</b>			
Wages, benefits & professional development	55,000	<b>59,863</b>	36,775
Supplies, insurance & shared services allocation	13,170	<b>11,398</b>	5,409
Travel, vehicle & equipment	830	<b>252</b>	124
	69,000	<b>71,513</b>	42,308
<b>Community Events &amp; Special Grant Projects</b>			
Wages, benefits & professional development	17,000	<b>25,210</b>	169
Plant materials, event supplies & technical/consulting resources	50,500	<b>23,340</b>	317
	67,500	<b>48,551</b>	486
	\$ 406,800	\$ <b>342,565</b>	\$ <b>299,602</b>

**Essex Region Conservation Authority**  
**Schedules to Statement of Operations**  
**For the year ended December 31**

	(note 7) 2021	2021	2020
	Budget	Actual	Actual
<b>Schedule 4 - Corporate Services</b>			
<b>Administration, Finance, HR &amp; IT/(GIS)</b>			
Wages, benefits & professional development	\$ 784,000	\$ 771,624	\$ 604,517
Occupancy	133,000	135,756	128,526
Professional fees - audit, legal & consulting	54,900	45,786	72,746
Dues & memberships	43,500	43,068	45,142
Office equipment, computers/network & phone	45,600	45,464	31,163
Supplies & miscellaneous	14,750	9,446	24,565
Board meetings & per diems	16,000	15,000	18,177
Travel (Staff & members)	4,500	710	752
Retiree benefits	16,000	19,842	12,125
Insurance (D&O, main office)	4,000	6,962	5,028
	1,116,250	1,093,658	942,740
<b>Special Projects (Records, Data, HR)</b>			
Software/Hardware	25,000	-	-
<b>Supports to Essex Region Conservation Foundation</b>			
Wages, benefits & professional development	45,500	59,550	48,636
<i>Support grant received of \$40,000</i>			
	\$ 1,186,750	\$ 1,153,208	\$ 991,376
	\$ 9,567,284	\$ 7,144,067	\$ 6,977,497

**Essex Region Conservation Authority****Schedule 5 - Continuity of Reserves**

	<b>Actual Balance at December 31, 2020</b>	<b>Budgeted Transfers to Reserves</b>	<b>Actual Transfers to Reserves</b>	<b>Budgeted Transfers from Reserves</b>	<b>Actual Transfers from Reserves</b>	<b>Actual Balance at December 31, 2021</b>
Canard River Low Flow	\$ 20,319	\$ -	\$ -	\$ -	\$ -	\$ 20,319
Canard River Maintenance	27,538	-	-	-	-	27,538
Tree Replacement	90,000	-	-	-	-	90,000
Building/Suite	228,000	-	-	-	-	228,000
Infrastructure & Major Maintenance	207,698	300,000	315,000	425,000	386,500	136,198
Revenue Stabilization	148,342	-	-	-	-	148,342
Project Grant Matching	100,000	-	-	-	-	100,000
Office Equipment, Computers & Network	46,508	-	-	40,000	-	46,508
Vehicle & Equipment Replacement	164,287	-	-	25,000	-	164,287
Legal & Insurance Claims	50,000	-	-	-	-	50,000
General/Administration/Human Resources	35,332	64,000	69,353	-	-	104,685
Historic Properties	73,374	7,000	32,000	-	-	105,374
	<b>\$ 1,191,398</b>	<b>\$ 371,000</b>	<b>\$ 416,353</b>	<b>\$ 490,000</b>	<b>\$ 386,500</b>	<b>\$ 1,221,251</b>





Office of the Warden, C.A.O. & Clerk  
Hastings County

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July 4, 2022

The Honourable Doug Ford  
Premier of Ontario  
Minister of Intergovernmental Affairs  
Premier's Office  
Room 281  
Legislative Building, Queen's Park  
Toronto, ON M7A 1A1

VIA email: [doug.fordco@pc.ola.org](mailto:doug.fordco@pc.ola.org)

Dear Premier Ford:

**Re: Hastings County Council – June 30, 2022 – Expanding Amber Alert System**

Please be advised that the Council of the County of Hastings, at its regular meeting held June 30, 2022, passed the following resolution:

Moved by: Councillor Tom Deline  
Seconded by: Councillor Loyde Blackburn

**WHEREAS** we have all become aware of the recent tragic death of Draven Graham, and 11 year old child on the autistic spectrum, after walking away from the family home;

**WHEREAS** the Amber Alert has been very effective in announcing to the public, children who have been abducted and;

**WHEREAS** a similar alert program for those who have special needs who leave family custody would seem to be warranted in the Province of Ontario;

**BE IT RESOLVED THAT** the County of Hastings request the Province of Ontario to develop and implement a community warning program similar to Amber Alert for those persons of special needs or circumstances who leave the caregivers or locations and potentially put themselves at risk;

**AND THAT** copies of this resolution be forwarded to Premier Ford, the leaders of the Opposition Parties in Ontario, the District School Boards, all Hastings County Municipalities, and the local Ontario Provincial Police Service to ask them to support the resolution.

**Carried**

I trust you will find this in order; however should you have any questions or concerns, please do not hesitate to contact me at 613-966-1311, ext. 3205 or via email at [bradleyc@hastingscounty.com](mailto:bradleyc@hastingscounty.com).

Yours Truly,

A handwritten signature in black ink that reads "Cathy Monzon-Bradley". The signature is written in a cursive style with a large initial "C".

Cathy Monzon-Bradley  
County Clerk

Copy: The Honourable Stephen Lecce, Minister of Education to all Ontario School Boards  
Mr. Peter Tabuns, Interim Leader NDP - Leader of Official Opposition  
Mr. Steven Del Duca, Leader of the Liberal Party  
All Ontario Municipalities  
Ontario Provincial Police Local Detachments - Centre Hastings and Bancroft  
Hastings County Member Municipalities