

The Corporation of the Township of Dubreuilville
Consolidated Financial Statements
For the year ended December 31, 2018

	Contents
Management's Responsibility for Financial Reporting	2
Independent Auditor's Report	3
Consolidated Financial Statements	
Statement of Financial Position	5
Statement of Operations	6
Statement of Change in Net Financial Assets (Debt)	7
Statement of Cash Flows	8
Notes to Financial Statements	9
Schedule 1 - Tangible Capital Assets	17
Schedule 2 - Segment Disclosure	19
Trust Funds	
Independent Auditor's Report	22
Financial Statements	
Statements of Financial Position and Continuity and Summary of Significant Accounting Policies	24

**The Corporation of the Township of Dubreuilville
Management's Responsibility for Financial Reporting**

December 31, 2018

The accompanying consolidated financial statements of the The Corporation of the Township of Dubreuilville and all the information in this annual report are the responsibility of management and have been approved by the Mayor and Chief Administrator Officer on behalf of Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The municipality maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the municipality's assets are appropriately accounted for and adequately safeguarded.

The municipal Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers and inhabitants of the municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the municipality's consolidated financial statements.

Mayor

Chief Administrative Officer

Independent Auditor's Report

**To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Township of Dubreuilville**

Opinion

We have audited the financial statements of The Corporation of the Township of Dubreuilville (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2018 and the consolidated statements of operations, change in net financial assets (debt) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2018, and its consolidated results of its operations, change in its net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's 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 the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
April 30, 2019

**The Corporation of the Township of Dubreuilville
Consolidated Statement of Financial Position**

December 31	2018	2017
Financial assets		
Cash	\$ 766,418	\$ 856,905
Taxes receivable (Note 3)	58,703	49,661
Accounts receivable	182,521	215,835
Inventories held for resale	3,365	3,784
	<u>1,011,007</u>	<u>1,126,185</u>
Liabilities		
Bank loans (Note 4)	414,143	344,582
Accounts payable and accrued liabilities	148,891	251,702
Deferred revenue	2,639	2,616
Accrued landfill closure and post-closure costs (Note 5)	462,633	438,441
	<u>1,028,306</u>	<u>1,037,341</u>
Net financial assets (debt)	<u>(17,299)</u>	<u>88,844</u>
Non-financial assets		
Tangible capital assets (Schedule 1)	6,046,867	6,340,059
Prepaid expenses and inventory of supplies	38,215	48,081
	<u>6,085,082</u>	<u>6,388,140</u>
Accumulated surplus (Note 7)	<u>\$ 6,067,783</u>	<u>\$ 6,476,984</u>

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

The Corporation of the Township of Dubreuilville
Consolidated Statement of Operations

For the year ended December 31	Budget	2018	2017
Revenue			
Taxation (Note 2)	\$ 874,017	\$ 850,554	\$ 857,963
Government grants - Provincial	447,433	431,513	539,093
Government grants - Federal	174,251	209,422	188,388
User fees and service charges	548,314	571,001	620,184
Licences, permits and rents	19,873	18,403	23,702
Interest and penalties on taxes	50,000	22,218	80,406
Other	967	41,784	29,706
	<u>2,114,855</u>	<u>2,144,895</u>	<u>2,339,442</u>
Expenses			
General government	629,321	576,076	578,413
Protection services	270,850	280,607	242,632
Transportation services	238,610	231,337	216,535
Environmental services	711,489	639,032	705,216
Health services	79,098	79,036	89,251
Social and family services	54,925	55,845	59,909
Recreation and cultural services	580,249	577,249	606,660
Planning and development	115,689	114,914	73,330
	<u>2,680,231</u>	<u>2,554,096</u>	<u>2,571,946</u>
Annual deficit	(565,376)	(409,201)	(232,504)
Accumulated surplus, beginning of year	6,476,984	6,476,984	6,709,488
Accumulated surplus, end of year	<u>\$ 5,911,608</u>	<u>\$ 6,067,783</u>	<u>\$ 6,476,984</u>

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

The Corporation of the Township of Dubreuilville
Consolidated Statement of Change in Net Financial Assets (Debt)

For the year ended December 31	Budget	2018	2017
Annual deficit	\$ (565,376)	\$ (409,201)	\$ (232,504)
Acquisition of tangible capital assets	(121,775)	(159,115)	(70,971)
Amortization of tangible capital assets	424,134	424,135	418,436
Gain (loss) on disposal of tangible capital assets	-	(1,828)	6,132
Proceeds on sale of tangible capital assets	-	30,000	7,000
Prepaid expenses and inventory of supplies	-	9,866	3,454
Net change in net financial assets (debt)	(263,017)	(106,143)	131,547
Net financial assets (debt), beginning of year	88,844	88,844	(42,703)
Net financial assets (debt), end of year	\$ (174,173)	\$ (17,299)	\$ 88,844

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

The Corporation of the Township of Dubreuilville
Consolidated Statement of Cash Flows

For the year ended December 31	2018	2017
Operating transactions		
Annual deficit	\$ (409,201)	\$ (232,504)
Items not involving cash		
Amortization	424,135	418,436
Gain (loss) on disposal of tangible capital assets	(1,828)	6,132
Unfunded landfill site costs	24,192	-
	<u>37,298</u>	<u>192,064</u>
Changes in non-cash operating balances		
Taxes receivable	(9,042)	442,733
Accounts receivable	33,314	(111,522)
Inventories for resale	419	1,002
Prepaid expenses and inventories of supplies	9,866	3,454
Accounts payable and accrued liabilities	(102,811)	(60,233)
Deferred revenue	23	(2,042)
	<u>(30,933)</u>	<u>465,456</u>
Capital transactions		
Acquisition of tangible capital assets	(159,115)	(70,971)
Proceeds on sale of tangible capital assets	30,000	7,000
	<u>(129,115)</u>	<u>(63,971)</u>
Financing activities		
Acquisition of new debt	123,000	-
Repayment of bank loan	(53,439)	(47,049)
	<u>69,561</u>	<u>(47,049)</u>
Net change in cash	(90,487)	354,436
Cash, beginning of year	856,905	502,469
Cash, end of year	\$ 766,418	\$ 856,905

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

The Corporation of the Township of Dubreuilville

Notes to Consolidated Financial Statements

December 31, 2018

1. Significant accounting policies

The consolidated financial statements of the municipality have been prepared in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Basis of Consolidation These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of all municipal organizations, committees and boards which are owned or controlled by the municipality.

Cash and Equivalents Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

Tangible Capital Assets Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	10 years
Buildings	20 to 40 years
Machinery and equipment	5 to 20 years
Vehicles	10 to 25 years
Furnishings and fixtures	5 to 10 years
Road infrastructure	15 to 25 years
Water treatment and distribution infrastructure	15 to 50 years
Wastewater collection and disposal infrastructure	10 to 50 years

The municipality holds various works of art and historical treasures. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits association with such property cannot be made.

Leased Assets Leases entered into that transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of a tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the municipality, and the obligation, including interest thereon, is retired over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred.

Solid Waste Landfill The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses in current dollars, discounted, adjusted for estimated inflation, and are charged to expense as the landfill site's capacity is used.

The Corporation of the Township of Dubreuilville

Notes to Consolidated Financial Statements

December 31, 2018

1. Significant accounting policies (continued)

Trust Funds	Funds held in trust by the municipality and their related operations are not included in these consolidated financial statements. The financial activity and financial position of the trust funds are reported separately.
Retirement Benefits and Other Employee Benefit Plans	The municipality provides pension benefit to specified employees through Ontario Municipal Employees Retirement Fund (OMERS) a multi-employer plan. Municipal contributions due during the period are expensed as incurred. The municipality provides other post-employment benefits. These costs accumulate over the period of service provided by employees and are determined using management's best estimates.
Government Transfers	Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
Revenue Recognition	<p>Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.</p> <p>Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.</p> <p>Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.</p> <p>Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.</p> <p>Sales of service and other revenue is recognized on an accrual basis.</p>
Collection of Taxes on Behalf of Other Taxation Authorities	The municipality collects tax revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these consolidated financial statements.
Use of Estimates	The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

The Corporation of the Township of Dubreuilville
Notes to Consolidated Financial Statements

December 31, 2018

2. Taxation

	2018	2017
Residential and multi-residential	\$ 663,832	\$ 658,869
Commercial and industrial	256,381	266,398
Taxation from other governments	9,497	9,610
	929,710	934,877
Deduct: amounts received or receivable for school boards	(79,156)	(76,914)
	\$ 850,554	\$ 857,963

Approximately 13% (2017 - 19%) of total taxation was levied upon one ratepayer.

Property tax billings are prepared by the municipality based on an assessment roll prepared by Municipal Property Assessment Corporation ("MPAC"), an agency of the Ontario government. All assessed property values in the municipality were reviewed and values established based on a common valuation date which was used by the municipality in computing the property tax billings. However, property tax revenue and taxes receivable of the municipality are subject to measurement uncertainty as ratepayers may appeal the values assessed.

3. Taxes receivable

	2018	2017
Current year levies	\$ 145,427	\$ 84,105
Prior year levies	9,627	13,796
Interest and penalties	8,649	1,760
Less: allowance for doubtful collection	(105,000)	(50,000)
	\$ 58,703	\$ 49,661

Approximately 79% (2017 - 48%) of taxes receivable were due from one ratepayer.

4. Bank loans and credit facilities

	<u>2018</u>	<u>2017</u>
RBC Facility (4) term loan, repayable \$1,513 monthly including interest at 3.55%, due August 2019	\$ 77,976	\$ 93,326
RBC Facility (3) term loan, repayable \$3,311 monthly including interest at 2.92%, due December 2021	218,460	251,256
OILC Debenture loan, repayable \$7,200 semi-annually including interest at 3.10%, due July 2028	<u>117,707</u>	<u>-</u>
	<u>\$ 414,143</u>	<u>\$ 344,582</u>

Interest on the above loans amounted to \$11,408 (2017 - \$10,343).

The municipality has available a four part credit facility with the Royal Bank of Canada.

Facility (1) - \$200,000 revolving demand loan at prime plus 0.3%, to finance operations, all of which was unused at year end;

Facility (2) - \$623,000 non-revolving loan for building renovation costs during construction;

Facility (3) - \$350,000 term loan to refinance building renovation costs upon completion;

Facility (4) - \$150,000 term loan to purchase road equipment.

The Corporation of the Township of Dubreuilville

Notes to Consolidated Financial Statements

December 31, 2018

5. Landfill closure and post-closure liability

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain active and inactive landfill sites. Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of ground water and leachates, and ongoing environmental monitoring, site inspection and maintenance.

The present value of the municipality's estimated future expenditures is recognized as the landfill site's capacity is used. The liability is based on estimates and assumptions related to events extending over a 25 year period and accordingly, future events may result in significant changes to total estimated expenditures, estimated capacity or capacity utilized. The landfill is expected to reach its capacity within two years.

It is estimated that the total net present value of the cost to close and maintain the landfill site is \$474,000 (2017 - \$438,400), of which \$462,633 (2017 - \$438,441) has been recognized to December 31, 2018. The municipality has established a reserve of \$36,000 (2017 - \$36,000) to contribute to the cost of closing and maintaining the landfill site, with the balance to be funded from taxation and other revenues.

The municipality has retained an engineering firm to review options in regard to its landfill operations and has begun a \$675,398 project to close the current site and to develop a new landfill site. Funding for this project is divided equally between the federal, provincial and municipal levels of government.

6. Employee benefits plans liabilities

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of eligible members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The municipality's contributions to OMERS equal those made by the employees. During the year, the municipality contributed \$32,809 (2017 - \$31,831) to the plan. As this is a multi-employer pension plan, these contributions are the municipality's pension benefit expense. Contribution amounts are determined by OMERS which adjusts rates to reflect actuarial requirements. Any surplus or deficit of the pension plan is not included in the municipality's financial statements.

The municipality provides continuing coverage of life insurance and health benefits for employees who are on long term disability or workers compensation. The municipality accrues the liability for these employee future benefits over the service periods in which the employees earn the benefits. The cost of these employee future benefits is determined using management's best estimate.

The Corporation of the Township of Dubreuilville
Consolidated Notes to Financial Statements

December 31, 2018

7. Accumulated surplus

Allocation of annual surplus (deficit)

	2018	2017
Reserves and reserve funds	\$ (22,251)	\$ 28,294
Equity in tangible capital assets	(362,758)	(313,547)
General surplus (deficit)	-	-
Unfunded landfill liabilities	(24,192)	-
Unfunded capital expenditures	-	52,749
	\$ (409,201)	\$ (232,504)

Accumulated surplus, end of year

Reserves set aside for specific purposes by Council		
Working funds	\$ 507,117	\$ 672,124
Replacement of equipment	33,001	30,001
Fire department	8,335	8,751
Water and sewer operating	38,691	(3,807)
Water and sewer capital	48,725	20,090
Cemetery	1,632	1,632
Recreation	48,791	8,761
Library	4,863	4,863
Unexpended financing	24,513	109,260
Future landfill closure and post-closure costs	36,000	36,000
Sub-total reserves	751,668	887,675
Reserve funds set aside for specific purposes by Council		
Pay equity	2,847	2,847
Fire department	10,497	10,497
Library	5,228	16,675
Gas tax	125,204	-
Other	2,253	2,254
Sub-total reserve funds	146,029	32,273
Total reserves and reserve funds	897,697	919,948
Equity in tangible capital assets	5,632,719	5,995,477
General surplus/deficit	-	-
Unfunded landfill liabilities	(462,633)	(438,441)
	\$ 6,067,783	\$ 6,476,984

The Corporation of the Township of Dubreuilville

Notes to Consolidated Financial Statements

December 31, 2018

8. Funds held in trust

Funds held in trust by the municipality for cemetery care and maintenance amounting to \$10,033 (2017 - \$9,783) are not included in these financial statements but are reported upon separately.

9. Segmented information

The municipality is a diversified local government institution that provides a wide range of services to its citizens. For management reporting purposes, municipal operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

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

General government

The administration department oversees the delivery of all government services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of council.

Protection

Protection is comprised of the police, fire/emergency, by-law enforcement and building inspections departments. The mandate of the police department is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The fire/emergency department is responsible to provide fire suppression service; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

Transportation

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, winter control and street lighting.

Environmental

The environmental department consists of three distinct utilities - water, wastewater and solid waste disposal. The department provides drinking water to ratepayers, collecting and treating wastewater, and providing garbage disposal and waste minimization programs and facilities for solid waste disposal.

Health

Through the Algoma Health Unit, the municipality contributes to public health services and education and through the Algoma District Services Administration Board, to ambulance services. In addition, this department oversees the care and maintenance of municipal cemeteries.

Social and family

Through the Algoma District Services Administration Board, the municipality contributes to social assistance payments, child care services and social housing.

The Corporation of the Township of Dubreuilville

Notes to Consolidated Financial Statements

December 31, 2018

9. Segmented information (continued)

Recreation and cultural

The recreation and cultural department provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as parks, arena, fitness and sports programs. It provides public services that contribute to healthy communities through partnerships, promotion, prevention, protection and enforcement. The department also contributes towards the information needs of the municipality's citizens through the provision of library services.

Planning

The planning department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighbourhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

For each reported segment, revenues and expenses include both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in the summary of significant accounting policies. For additional information see Schedule 2 - Consolidated Schedule of Segment Disclosure.

10. Budget

The Financial Plan (Budget) By-Law adopted by Council on June 13, 2018 was not prepared on a basis consistent with that used to report actual results. The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated use of reserves and/or surpluses accumulated in previous years to increase current year revenues in excess of expenditures. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets (debt) include the following adjustments:

<i>Financial Plan (Budget) Bylaw surplus for the year</i>	\$	-
<i>Add:</i>		
Acquisition of tangible capital assets		121,775
Principal payments on bank loan		53,450
<i>Less:</i>		
Net inter-fund transfers from reserves		(172,375)
Amortization		(424,134)
Loan proceeds		(123,000)
Unfunded landfill liabilities		(24,192)
		(568,476)
<i>Budget surplus (deficit) per statement of operations</i>	\$	<u>(568,476)</u>

11. Public Sector Salary Disclosure Act

For 2018, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

The Corporation of the Township of Dubreuilville
Schedule 1 - Consolidated Tangible Capital Assets

For the year ended December 31, 2018

	Land	Land Improvements	Buildings	Machinery and Equipment	Vehicles	Furnishings and Fixtures	Infrastructure	Construction in Progress	Total
Cost, beginning of year	\$ 87,069	\$ 778,015	\$ 8,598,573	\$ 1,658,369	\$ 602,101	\$ 164,177	\$ 13,641,240	\$ -	\$ 25,529,544
Additions	-	37,340	-	-	121,775	-	-	-	159,115
Disposals	-	-	-	(38,716)	-	-	-	-	(38,716)
Cost, end of year	87,069	815,355	8,598,573	1,619,653	723,876	164,177	13,641,240	-	25,649,943
Accumulated amortization, beginning of year	-	624,679	4,233,885	962,361	367,149	116,781	12,884,630	-	19,189,485
Amortization	-	33,613	252,525	59,678	28,829	9,133	40,357	-	424,135
Disposals	-	-	-	(10,544)	-	-	-	-	(10,544)
Accumulated amortization, end of year	-	658,292	4,486,410	1,011,495	395,978	125,914	12,924,987	-	19,603,076
Net carrying amount, end of year	\$ 87,069	\$ 157,063	\$ 4,112,163	\$ 608,158	\$ 327,898	\$ 38,263	\$ 716,253	\$ -	\$ 6,046,867

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

The Corporation of the Township of Dubreuilville
Schedule 1 - Consolidated Tangible Capital Assets (Continued)

For the year ended December 31, 2017 (comparative figures)

	Land	Land Improvements	Buildings	Machinery and Equipment	Vehicles	Furnishings and Fixtures	Infrastructure	Construction in Progress	Total
Cost, beginning of year	\$ 87,069	\$ 778,015	\$ 8,598,573	\$ 1,623,344	\$ 596,075	\$ 164,177	\$ 13,641,240	\$ -	\$ 25,488,493
Additions	-	-	-	35,025	35,946	-	-	-	70,971
Disposals	-	-	-	-	(29,920)	-	-	-	(29,920)
Cost, end of year	87,069	778,015	8,598,573	1,658,369	602,101	164,177	13,641,240	-	25,529,544
Accumulated amortization, beginning of year	-	591,586	3,981,360	900,682	362,698	107,238	12,844,273	-	18,787,837
Amortization	-	33,093	252,525	61,679	21,239	9,543	40,357	-	418,436
Disposals	-	-	-	-	(16,788)	-	-	-	(16,788)
Accumulated amortization, end of year	-	624,679	4,233,885	962,361	367,149	116,781	12,884,630	-	19,189,485
Net carrying amount, end of year	\$ 87,069	\$ 153,336	\$ 4,364,688	\$ 696,008	\$ 234,952	\$ 47,396	\$ 756,610	\$ -	\$ 6,340,059

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

The Corporation of the Township of Dubreuilville
Schedule 2 - Consolidated Segment Disclosure

For the year ended December 31, 2018

	General Government	Protection	Transportation	Environmental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	\$ 58,583	\$ 189,636	\$ 162,260	\$ 14,423	\$ 67,512	\$ 31,146	\$ 293,946	\$ 33,048	\$ 850,554
Ontario grants	375,300	-	-	29,342	-	25,400	1,471	-	431,513
Canada grants	-	-	47,602	96,431	-	-	-	65,389	209,422
User fees and service charges	54,186	10,632	20,737	431,989	4,326	-	47,131	2,000	571,001
Licences, permits and rents	15,065	3,338	-	-	-	-	-	-	18,403
Interest and penalties on taxes	22,218	-	-	-	-	-	-	-	22,218
Other	41,784	-	-	-	-	-	-	-	41,784
	567,136	203,606	230,599	572,185	71,838	56,546	342,548	100,437	2,144,895
Expenses									
Salaries and benefits	321,658	32,517	90,035	51,103	1,719	-	143,732	76,576	717,340
Materials and supplies	24,861	28,672	25,910	24,321	100	-	75,101	116	179,081
Contracted services	137,394	161,811	33,773	451,868	2,035	-	119,875	38,222	944,978
Rents and financial	53,816	8,307	30,504	29,979	1,609	-	38,272	-	162,487
External transfers	-	-	-	-	70,230	55,845	-	-	126,075
Amortization	38,347	49,300	51,115	81,761	3,343	-	200,269	-	424,135
	576,076	280,607	231,337	639,032	79,036	55,845	577,249	114,914	2,554,096
Excess (deficiency) of revenue over expenses	\$ (8,940)	\$ (77,001)	\$ (738)	\$ (66,847)	\$ (7,198)	\$ 701	\$ (234,701)	\$ (14,477)	\$ (409,201)

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

The Corporation of the Township of Dubreuilville
Schedule 2 - Consolidated Segment Disclosure (Continued)

For the year ended December 31, 2017 (comparative figures)

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	\$ 30,208	\$ 213,066	\$ 173,490	\$ -	\$ 71,269	\$ 37,044	\$ 310,381	\$ 22,505	\$ 857,963
Ontario grants	408,200	-	-	62,992	-	24,500	43,401	-	539,093
Canada grants	-	-	43,991	94,800	-	-	-	49,597	188,388
User fees and service charges	52,396	7,386	15,577	456,173	5,900	-	78,752	4,000	620,184
Licences, permits and rents	21,084	2,618	-	-	-	-	-	-	23,702
Interest and penalties on taxes	80,406	-	-	-	-	-	-	-	80,406
Other, gains and (losses)	35,838	-	(6,132)	-	-	-	-	-	29,706
	628,132	223,070	226,926	613,965	77,169	61,544	432,534	76,102	2,339,442
Expenses									
Salaries and benefits	332,227	30,207	77,085	53,909	2,770	-	152,112	54,485	702,795
Materials and supplies	22,568	10,677	30,038	80,538	307	-	43,343	106	187,577
Contracted services	121,846	142,087	29,699	467,960	13,738	-	118,603	18,739	912,672
Rents and financial	62,019	7,616	29,496	29,166	1,515	-	93,167	-	222,979
External transfers	-	-	-	-	67,578	59,909	-	-	127,487
Amortization	39,753	52,045	50,217	73,643	3,343	-	199,435	-	418,436
	578,413	242,632	216,535	705,216	89,251	59,909	606,660	73,330	2,571,946
Excess (deficiency) of revenue over expenses	\$ 49,719	\$ (19,562)	\$ 10,391	\$ (91,251)	\$ (12,082)	\$ 1,635	\$ (174,126)	\$ 2,772	\$ (232,504)

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

**The Corporation of the Township
of Dubreuilville
Trust Funds
Financial Statements
For the year ended December 31, 2018**

Draft

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Township of Dubreuilville

Opinion

We have audited the financial statements of the Trust Fund of The Corporation of the Township of Dubreuilville (the Trust Fund), which comprise the statement of financial position as at December 31, 2018 and the statement of continuity for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust Fund as at December 31, 2018, and the continuity thereof 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 the Trust Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing the Trust Fund'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 the Trust Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust Fund'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 the Trust Fund 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.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
April 30, 2019

**The Corporation of the Township of Dubreuilville
Trust Funds
Cemetery Care and Maintenance**

Statement of Financial Position

December 31	2018	2017
Assets		
Current		
Cash	\$ 10,033	\$ 9,783
Fund Balance		
Capital	\$ 10,033	\$ 9,783

Statement of Continuity

For the year ended December 31	2018	2017
Balance, beginning of year	\$ 9,783	\$ 9,035
Revenue		
Sale of plots	250	750
Expenditures	-	2
Balance, end of year	\$ 10,033	\$ 9,783

Summary of Significant Accounting Policies

Basis of Accounting

The trust funds follow the accounting recommendations of the Public Sector Accounting Board.

Minute

Réunion du 2 avril 2019

Présence : Hélène Perth (conseillère) Martin Bergeron Chantal Croft (conseillère)
Alain Cyr Réjean Raymond (personnel municipal sans droit de vote)

Absent :

1. Ouverture de la réunion à 19 h 04
2. Appel et déclaration d'intérêt pécuniaire
Aucun
3. Adoption de l'ordre du jour
L'ordre du jour fut adopté tel que présenté.
Tous en faveur
4. Adoption des procès-verbaux
 - 4.1. Le procès-verbal de la réunion régulière du 6 mars 2019 fut adopté tel que présenté.
Tous en faveur
5. Correspondance
6. En cours :
 - 6.1. Photographe – Mise à jour
Suzanne Bouchard a accepté le contrat d'une somme de 500\$ pour le poste de photographie.
Tous en faveur
 - 6.2. Membre au sien du comité.
 - 6.2.1. L'affiche est publiée depuis le 29 mars. On continue de chercher au moins un nouveau membre.
Tous en faveur
 - 6.3. Clinic médicale de Dubreuilville – mise à jour
Réjean a reçu la facture au montant de 5593.50\$. Quand la I V pompe va être arrivé la fondation va nous aviser.
Tous en faveur
 - 6.4. Commanditaire
Réjean présente l'ébauche du plan de visibilité 2019. Le comité approuve le document comme présenté.
Tous en faveur
 - 6.5. Arbitre
 - 6.5.1. Division des maîtres
Travis Lindon n'est pas disponible. On vérifie avec Len Elliot.
Tous en faveur
 - 6.5.2. Division des femmes

Remis à la prochaine rencontre

Tous en faveur

6.6. Athlètes

6.6.1. Maitres

Giles Sharpe Ontario Canada
Scott Wallace Alberta Canada
Andrew Andy Burwell Ontario Canada
Jason Glasch Illinois USA
Eric Haas Illinois USA (Out due to an injury)
Sean Bates Ontario Canada
Dallas Hogan Ontario Canada
Kevin Prothero Wisconsin USA
Brian Way British Columbia Canada
Grant Connors Nova Scotia Canada
Vidas Blekaitis Bristonas Lithuania
Darren Zola Ohio USA

6.6.2. Maitres – liste d'attente

1-Sean Crowe Ontario Canada
2-Lance Lavallee Ontario Canada
3-Tim Kovach Minnesota USA
4-Bruce Matthews Ontario Canada

6.6.3. Femmes

Sarah Blekkenhorst Ontario Canada
Mell Hall Ontario Canada
Kimberly Baum Derks Wisconsin USA
Mj Barnett California USA
Elizabeth Small Ontario Canada
Alyssa Anderson Alberta Canada
Mara Rozitis Shome Manitoba Canada
Haley Randall Ontario Canada
Jodi Ann Kennedy Texas USA
Anje Wynands Ontario Canada

Tous en faveur

6.7. Demande de fond auprès de la Société d'aide au développement des collectivités
Réjean a préparé une demande fond. Le comité est d'accord de faire demande.

Tous en faveur

6.8. Table de pique-nique

Réjean demande au comité si le canton pourrait utiliser dix tables de pique-nique pour mettre au camping du lac vert. Le comité est d'accord. Si jamais des tables seront endommagées, le canton sera responsable de les réparer ou de les remplacer le cas échéant.

Tous en faveur

6.9. Conférencier motivateur

Réjean apporte l'idée d'avoir un conférencier motivateur pour venir à Dubreuilville. Dallas Hogan de Thunder Bay est disponible. Le coût est de 400.00\$ incluant le transport plus une chambre de motel. Le comité croit que c'est une bonne idée et vont payer le tout de la réserve du Strongman. La soirée sera le 11 mai 2019 à 19h30 et les portes ouvrent à 19h dans la salle en haut de l'aréna. Admission gratuite pour tous.

Tous en faveur

7. Qui fait quoi

7.1. Une deuxième révision est faite et le document est à jour.

Tous en faveur

8. Rapport budgétaire

9. Autres

9.1. Les personnes âgées de 19 et plus qui consomment des boissons alcoolisées devront porter toute la fin de semaine un bracelet orange.

Tous en faveur

9.2. Le samedi soir au motel le comité va faire le fish fry comme dans le passé pour tous les athlètes homme et femme. Le menu est poisson, lanigère de poulet et frite.

Tous en faveur

10. Date de la prochaine réunion

1 mai 2019 à 19h salle du conseil

11. Clôture réunion à 21h15

Minute

Réunion du 1 mai 2019

Présence : Hélène Perth (conseillère) Chantal Croft (conseillère)
Alain Cyr Réjean Raymond (personnel municipal sans droit de vote)

Absent : Martin Bergeron

1. Ouverture de la réunion à 19 h
2. Appel et déclaration d'intérêt pécuniaire
Aucun
3. Nouveau membre
 - 3.1. Nancy Lévesque
Nancy est intéressée de joindre le comité. Le comité est d'accord et appointe Nancy Lévesque au sein du comité.
Tous en faveur
4. Adoption de l'ordre du jour
L'ordre du jour fut adopté tel que présenté.
Tous en faveur
5. Adoption des procès-verbaux
 - 5.1. Le procès-verbal de la réunion régulière du 2 avril 2019 fut adopté tel que présenté.
Tous en faveur
6. Correspondance
7. En cours :
 - 7.1. Commanditaire
 - 7.1.1. Mise à jour
Réjean explique qu'il a rencontré des commanditaires à Wawa, le OutDoorsMan Motel commandite pour la première fois et en retour si les gens recherchent une chambre d'hôtel à Wawa, le OutDoorsMan est celui qu'on recommande et va avoir de la publicité sur notre page Facebook, TransCanada Chrysler nous commandite encore cette année, Fontaine tire va nous fournir les pneus nécessaires pour nos compétitions. Toutes les demandes de commandite vont être envoyées durant la prochaine semaine.
Tous en faveur
 - 7.2. Arbitre
 - 7.2.1. Division des maîtres
Réjean propose José Plante. Le comité est d'accord et il aura droit au même privilège que l'autre arbitre Alain Rioux soit coupon de 20\$ pour le souper et de 15\$ pour le déjeuner pour lui seulement, l'entrée gratuite pour la danse pour lui et sa conjointe et invitation au fish fry pour lui et sa conjointe.
Tous en faveur
 - 7.2.2. Division des femmes
Réjean confirme avec Alain Rioux
Tous en faveur

7.3. Athlètes

7.3.1. Vidas Blekaitis - Transportation

Le comité dirige Réjean à faire les arrangements avec Vidas.

Tous en faveur

7.4. Demande de fond auprès de la Société d'aide au développement des collectivités

Réjean annonce au comité que la demande de fond a été approuvée. On va recevoir 2000.00\$. Le comité dirige Réjean à signer le contrat.

Tous en faveur

7.5. Date pour le Strongman Challenge Dubreuilville à partir de 2020.

Le comité décide qu'à partir de 2020 et les années futures, le Strongman Challenge Dubreuilville sera la fin de semaine suivant le congé de la Fête du travail.

Tous en faveur

7.6. Publicité

Réjean apporte l'idée d'avoir de la publicité sur le camion neuf de récréation. Le Strongman Challenge Dubreuilville est reconnu comme une marque de commerce associé à Dubreuilville et du même coup le comité veut apporter de l'emphase sur cette marque de commerce. On en avait eu dans le passé de la publicité sur la fourgonnette et le camion noir. Laird Signs va faire le tout avec un wrap de vinyle pour le panneau arrière, le capot et sur les côtés pour la somme de 2271.66\$ moins la commandite de 908.66\$ pour un total de 1363.00\$ plus taxes. Il est à noter que les portes avant gauche et droite sont réservées entièrement pour le logo du Canton de Dubreuilville. Le comité est d'accord avec l'idée et le coût sera payé avec le budget de publicité.

Tous en faveur

7.7. Table avec petit lavabo pour la remorque cantine/bar.

Réjean explique que le comité récréatif veut acheter une table avec un petit lavabo pour mettre dans la remorque de la cantine/bar et le coût est de 99.00\$ plus taxes et demande que le comité du Strongman Challenge Dubreuilville paye la moitié, car ceci est une pièce d'équipement pour la remorque que nous partageons l'utilisation. Le comité est d'accord de payer leur moitié.

Tous en faveur

7.8. Machine à slush

Une machine à slush est une pièce d'équipement que le comité avait considéré acheté lors de l'achat de la machine à pop-corn et barbe à papa il y a quelques années. Le désir d'avoir une machine à slush est toujours là. Les prix varient de \$3000.00 et plus pour une neuve. Après quelque recherche la compagnie Ifoodequipment a une machine usagée de marque Taylor qui a été complètement vérifiée et testée à vendre avec une garantie de 90 jours pour 1,595.00 + 243.00\$ de transport pour un total de 1,838.00\$.

Le comité va faire l'achat de la machine avec l'argent de la réserve et vont offrir au comité récréatif un partenariat pour qu'il soit propriétaire avec nous et de payer la moitié.

Tous en faveur

8. Qui fait quoi

9. Rapport budgétaire

10. Autres

11. Date de la prochaine réunion

5 juin 2019 à 19h salle du conseil

12. Clôture réunion à 20h45

La Corporation du Canton de Dubreuilville
Réunion du Comité Récréatif de Dubreuilville

- Procès-Verbal -

Réunion régulière tenue le
4 avril 2019 à 19h07
Complexe municipal

Présents: Nancy Lévesque, Chantal G. Cousineau, Stéphanie S. Lévesque, Lany Tremblay, Véronik H. Lefrançois, Amy N. Leclair, Christina Guay, Chantal Croft (conseillère), Hélène Perth (conseillère), Réjean Raymond (personnel municipal sans droit de vote)
Absent : Sony Coulombe
Invité :

1. Ouverture de la réunion Réjean ouvre la réunion à 19 h 07

2. Adoption de l'ordre du jour
L'ordre du jour fut accepté tel que présenté.

Tous sont en faveur

3. Appel et déclaration d'intérêt pécuniaire
Aucun

4. Adoption des procès-verbaux
Aucun

5. Correspondance

5.1. Résolution du conseil municipal.

Réjean explique la résolution qui appointe les membres du comité récréatif.

Tous sont en faveur

6. Dub Wild Run

6.1. Le comité accepte le procès-verbal avec l'exception de l'item 8.1 le partage des profits. Le comité ne croit pas nécessaire de mettre en place un partage des profits. Les profits générés par le sous-comité Dub Wild Run demeurent pour cette activité.

Tous sont en faveur

7. Projets en cours

7.1. Remue-méninge pour l'année 2019

Le comité fait une liste d'activité pour l'année 2019

- Soccer pour enfant et adulte
- 25 et 26 mai tournoi de balle molle
- 22 juin Dub Wild Run et St -Jean Batiste

- 1er juillet fête du Canada
- 20 et 21 juillet tournoi de volleyball
- En décembre patin de Noël
- Train de Noël (vérifier partenariat avec le club ATV)

Tous sont en faveur

Soccer pour enfant

Le 8 avril Réjean va apporter les feuilles d'inscription à l'école élémentaire et va faire une affiche pour mettre en ville et sur Facebook.

L'inscription va être le 24 avril à 18h30 dans le lobby du centre récréatif.

Voici une liste de bénévoles pour aider avec les pratiques

- Chantal G. Cousineau
- Véronik H. Lefrançois
- Christina Guay
- Lany Tremblay
- Amy N. Leclair
- Stéphanie S. Lévesque
- Sylvain Trembaly (à confirmer)
- Dylen Lelair
- Carl Bonieul (à confirmer)

Tous sont en faveur

Soccer adulte

Le comité voudrait faire un sondage pour connaître l'intérêt des adultes pour avoir du soccer en soirée. Réjean va faire un sondage sur la page de Facebook.

Tous sont en faveur

Baseball – 25 et 26 mai 2019

Le comité suggère les points suivants

- La classe OPEN minimum de six équipes
- La classe REC minimum de quatre équipes
- Un concours de coup de circuit
- Faire jouer les enfants le dimanche
- Date limite d'inscription à 16h le 13 mai
- Les prix en argent sont garantis si le minimum d'équipes est présent. Si le nombre d'équipe est moindre, les prix monétaires seront réduits.
- Une rencontre spéciale aura lieu le 11 avril à 19h dans la salle du conseil pour discuter des détails du tournoi de balle molle.

Tous sont en faveur

8. Rapports financiers

9. Autres

10. Prochaine réunion

À déterminer

11. Clôture de la réunion

Clôture de la réunion à 21h02

Tous sont en faveur

9. Autres

10. Prochaine réunion

16 avril 2019 à 15h 30

Tous sont en faveur

11. Clôture de la réunion

Clôture de la réunion à 16h

Tous sont en faveur

611

La Corporation du Canton de Dubreuilville
Réunion du sous-comité Dub Wild Run

- Procès-Verbal -

Réunion régulière tenue le
2 avril 2019 à 15 h
Complexe municipal

Présents: Kathleen Synnett, Luc Lévesque, Stéphanie Lévesque
Réjean Raymond (personnel municipal sans droit de vote)

Absent :

Invité :

1. **Ouverture de la réunion** Réjean ouvre la réunion à 15 h

2. Adoption de l'ordre du jour
L'ordre du jour fut accepté tel que présenté.

Tous sont en faveur

3. Appel et déclaration d'intérêt pécuniaire
Aucun

4. Adoption des procès-verbaux
Nil

5. Comité Récréatif

5.1. Réjean explique au groupe que le comité récréatif va être opérationnel de nouveau, car il y a sept nouveaux membres qui se joignent aux trois anciens membres. Dorénavant, les procès-verbaux du sous-comité Dub Wild Run vont être remis au comité récréatif pour leur approbation.

Tous sont en faveur

6. Correspondance

6.1. Lettre reçue de Suzanne Bouchard

Le comité discute de la demande et accepte de leur donner un rabais de 5\$ par personne qui va être présent à la réunion de l'école.

Tous sont en faveur

7. **Dub Wild Run 2018**

7.1. **La date de l'édition 2019**

7.1.1. Comme décider l'an passé, le Dub Wild Run est le 22 juin 2019 en après-midi.

Tous sont en faveur

7.2. Trajet

7.2.1. Luc explique qu'il a déjà une ébauche de trajet. Le départ et l'arrivée vont être au lac vert. Plus de détails à la prochaine rencontre.

Tous sont en faveur

7.3. Les obstacles

7.3.1. Voici la liste d'épreuves potentielles

- Tapis flottant
- Quai du ATV Club
- Cargo net
- Car wash
- Tire wall
- Glissade
- Berlin wall
- Birth canal
- Culvert
- Fire jump
- Mud mucker
- Teeter totter
- Swing bridge
- Des murs (style course à obstacles)
- Mud crawl

Tous sont en faveur

7.4. Autres

7.4.1. Couleur des gilets et logo

Kathleen propose d'avoir le logo en mauve pour une pensée envers Eddy. Réjean suggère de mettre let's roll dans le dos du gilet. Le groupe décide de garder les gilets noirs et d'avoir le logo en mauve avec le let's roll. Réjean s'occupe de contacter Graph X Design pour avoir un exemple du gilet avec le logo en mauve.

Tous sont en faveur

7.4.2. Soupé spaghetti

Stéphanie va vérifier s'il y a un groupe qui voudrait faire un souper spaghetti.

Tous sont en faveur

8. Budget

8.1. Après discussion le comité décide qu'il va donner 10% des revenus nets de l'édition 2019 au comité récréatif puisqu'il est maintenant en opération et l'autre 90% sera réinvesti dans le Dub Wild Run en 2020.

8.2. Budget 2019

8.2.1. Comme discuter l'an passé tous les profits de 2018 sont réinvestis dans le Dub Wild Run 2019

Tous sont en faveur

La Corporation du Canton de Dubreuilville
Réunion du Comité Récréatif de Dubreuilville

- Procès-Verbal -

Réunion spéciale tenue le
11 avril 2019 à 19h09
Complexe municipal

Présents: Chantal G. Cousineau, Véronik H. Lefrançois, Amy N. Leclair, Chantal Croft (conseillère),
Réjean Raymond (personnel municipal sans droit de vote)
Absent : Sony Coulombe, Nancy Lévesque, Stéphanie S. Lévesque, Lany Tremblay, Christina Guay,
Hélène Perth (conseillère)
Invité :

1. Ouverture de la réunion Réjean ouvre la réunion à 19 h 09

2. Adoption de l'ordre du jour
L'ordre du jour fut accepté tel que présenté.

Tous sont en faveur

3. Appel et déclaration d'intérêt pécuniaire
Aucun

4. Adoption des procès-verbaux
Aucun

5. Correspondance
Aucune

6. Dub Wild Run
Aucun

7. Projets en cours

7.1. Tournoi de balle molle mixe – 25 et 26 mai 2019

7.1.1. Cantine

Chantal Croft et Hélène Perth vont s'occuper de la cantine. Chantal vérifie pour le permis de nourriture. Chantal va préparer un menu. Il fut suggéré des frites, hot dog sur le Traeger. On vérifie le tout.

Tous sont en faveur

7.1.2. Time keeper

Nancy Lévesque a dit à Réjean qu'elle s'en occuperait.

Tous sont en faveur

7.1.3. Affiche 2019

Réjean présente l'ébauche de l'affiche 2019. Le comité apporte quelque changement. Réjean va imprimer le tout demain et les afficher en ville et sur Facebook

Tous sont en faveur

7.1.4. Arbitre

Le comité suggère de vérifier avec Philip Lacroix, Alain Lacroix, M. Bédard, Christian Lapointe et Daniel Désormeau.

Tous sont en faveur

7.1.5. Règlement

Le comité révisé les règlements et apporte quelque ajout. Réjean va mettre le document à jour.

Tous sont en faveur

7.1.6. Préparation du terrain

7.1.6.1. Terrain

Réjean explique que le terrain va être préparé la semaine avant le tournoi et que les lignes vont être faites le vendredi. Le tableau n'est pas fonctionnel. Le dimanche matin Réjean va s'assurer que le terrain est prêt avant que le tout commence. Réjean va vérifier avec le club atv pour les toilettes portatives.

Tous sont en faveur

7.1.6.2. Remorque pour la cantine

La remorque va être apportée durant la semaine

Tous sont en faveur

7.1.6.3. Électricité

Le panneau électrique va être installé

Tous sont en faveur

7.1.6.4. Eau

L'eau potable va être disponible. Il est suggéré de vérifier pour une table avec petit lavabo dans le trailer.

Tous sont en faveur

8. Rapports financiers

8.1. Le comité approuve le budget basé sur un nombre de six équipes dans la classe open et de quatre équipes dans la classe rec.

Tous sont en faveur

8.2. Réjean s'occupe de faire préparer les caisses d'argent pour la cantine et le concours de coup de circuit.

Tous sont en faveur

9. Autres

9.1. T-Ball pour les jeunes le dimanche. Deux catégories - Maternelle à la quatrième année et cinquième année à la huitième année. Vérifier avec Christine pour des slush pour le top trois dans chaque catégorie. Réjean mentionne que la ville a un podium qui pourrait

Tous sont en faveur

9.2. Tournoi de coup de circuit. Réjean indique que les frappeurs devons faire face au parc de jeux. Le coût sera de 5\$ pour trois lancers et le gagnant aura 50% des inscriptions.

Tous sont en faveur

10. Prochaine réunion

À déterminer

11. Clôture de la réunion

Clôture de la réunion à 20h55

Tous sont en faveur

La Corporation du Canton de Dubreuilville
Réunion du Comité Récréatif de Dubreuilville

- Procès-Verbal -

Réunion tenue le
29 avril 2019 à 19h23
Complexe municipal

Présents: Sony Coulombe, Nancy Lévesque, Chantal Croft (conseillère), Hélène Perth (conseillère)
Réjean Raymond (personnel municipal sans droit de vote)
Absent : Stéphanie S. Lévesque, Lany Tremblay, Christina Guay, Chantal G. Cousineau, Véronik H.
Lefrançois, Amy N. Leclair
Invité :

1. Ouverture de la réunion Réjean ouvre la réunion à 19 h 23

2. Adoption de l'ordre du jour
L'ordre du jour fut accepté tel que présenté.

Tous sont en faveur

3. Appel et déclaration d'intérêt pécuniaire
Aucun

4. Adoption des procès-verbaux
4.1. Procès-verbal de la réunion du 4 avril 2019

Tous sont en faveur

4.2. Procès-verbal de la réunion spéciale du 11 avril 2019

Tous sont en faveur

5. Correspondance
Aucune

6. Dub Wild Run
Aucun

7. Projets en cours

7.1. Nomination d'un président ou présidente

7.1.1. Les membres du comité présentent sélectionnent Nancy Lévesque comme présidente.
Nancy accepte.

Tous sont en faveur

7.2. Soccer

7.2.1. Soccer enfant
Remis à la prochaine rencontre

Tous sont en faveur

- 7.2.2. Soccer adulte
Remis à la prochaine rencontre

Tous sont en faveur

7.3. Tournoi de balle molle mixe

7.3.1. Cantine – personne responsable Chantal Croft

7.3.1.1. Mise à jour

Réjean explique au group qu'il a rencontré Alain Lacroix et que ce dernier va commanditer le Barbecue aux granules Traeger et les granules pour faire cuire la nourriture. Il va aussi nous prêter son petit abri pour mettre le Barbecue aux granules. Réjean va s'occuper de cuire la nourriture.

Chantal et Réjean vont s'occuper du permis de nourriture.

Le groupe discute du menu pour la cantine. Voici le menu :

- Saucisse italienne sur pain
- Hot dog grandeur géant
- Hamburger
- Frite maison
- Walking Taco
- Croustille
- Chocolat
- Slush **
- Pop-corn
- Boisson gazeuse et bouteille d'eau

** Le groupe discute de faire l'achat d'une machine pour la slush. Réjean s'occupe de trouver des prix. La machine pourrait être achetée en partenariat avec le comité du Strongman.

Tous sont en faveur

7.3.1.2. Table avec petit lavabo pour le trailer

Réjean explique les prix trouvés pour l'achat de la table avec petit lavabo. Le comité va acheter la table chez Lacroix Entreprise au coût de 99.99\$ plus taxes. Réjean explique quand théorie le comité du Strongman devrait payer la moitié, car dans le passer les dépenses du trailer était partager 50/50 entre les deux comités. Réjean va leur apporter lors de leur réunion du 1 mai.

Tous sont en faveur

7.3.2. Time keeper – personne responsable Nancy Lévesque

Nancy s'occupe de trouver ses bénévoles. Réjean explique que tout va être prêt avec le système de P. A., livre de pointage. Présentement le tableau n'est pas fonctionnel, donc on va demander au hockey mineur pour emprunter leur système de numéros du tournoi à bout souffle.

Tous sont en faveur

7.3.3. Arbitre

Réjean a demandé à Phillip Lacroix et attend une réponse, a demandé à Christian Lapointe et il ne peut pas, a demandé à Alain Lacroix et il ne s'est pas s'il va être ici et M Bédard va vérifier s'il est disponible. Il reste Daniel Désormeaux à contacter.

Tous sont en faveur

7.3.4. Règlement

Réjean a fait les changements demandés lors de la réunion du 11 avril. Après une autre revue il fut suggéré de modifier le règlement numéro 19 pour lire NO alcoholic beverages.

Tous sont en faveur

7.3.5. Budget

Le budget qui avait été accepté reste de cette façon pour l'instant. Il devrait être ajusté si le nombre d'équipe est moindre.

Tous sont en faveur

7.4. 22 juin - St-Jean Baptiste

Remis à la prochaine rencontre

Tous sont en faveur

7.5. Fête du Canada

7.5.1. Feux d'artifice

Réjean explique que dans le passé il demandait au pompier pour s'occuper des feux d'artifice et que le budget est de 1000.00\$ dollars pour l'achat. L'an passé Réjean avait fait demande à des commerces locaux pour des dons monétaires et avait reçu 600.00\$ en tout qui avait été ajouté au 1000.00\$ dollars que le comité paye pour avoir plus de feux d'artifice. Le groupe est d'accord de faire la même chose que l'an passé. Réjean va faire les arrangements.

Tous sont en faveur

7.5.2. Activités

Remis à la prochaine réunion

Tous sont en faveur

8. Rapports financiers

Aucun

9. Autres

10. Prochaine réunion

Mardi 14 mai 2019 à 19h30 dans la salle du conseil municipal

11. Clôture de la réunion

Clôture de la réunion à 20h12

Tous sont en faveur

La Corporation du Canton de Dubreuilville
Réunion du Comité Récréatif de Dubreuilville

- Procès-Verbal -

Réunion tenue le
16 mai 2019 à 19h30
Complexe municipal

Présents: Sony Coulombe, Nancy Lévesque, Chantal Croft (conseillère), Hélène Perth (conseillère) Stéphanie S. Lévesque, Lany Tremblay, Christina Guay, Chantal G. Cousineau, Véronik H. Lefrançois, Amy N. Leclair, Réjean Raymond (personnel municipal sans droit de vote)

Absent :

Invité :

1. Ouverture de la réunion Réjean ouvre la réunion à 19 h 37

2. Adoption de l'ordre du jour
L'ordre du jour fut accepté tel que présenté.

Tous sont en faveur

3. Appel et déclaration d'intérêt pécuniaire
Aucun

4. Adoption des procès-verbaux
4.1. Procès-verbal de la réunion du 29 avril 2019

Tous sont en faveur

5. Correspondance
Aucune

6. Dub Wild Run
6.1. Procès-verbal de la réunion du 16 avril 2019

Tous sont en faveur

6.2. Procès-verbal de la réunion du 9 mai 2019

Tous sont en faveur

7. Projets en cours

7.1. Soccer

7.1.1. Soccer enfant

Il y a 55 jeunes d'enregistrés. Chantal G.C. demande si ça serait possible d'avoir des cônes orange et une estrade supplémentaire. Aussi nous avons besoin de dossard ou autre gilet de différente couleur, car cette année nous avons reçu seulement deux couleurs de Tim Horton. Réjean va apporter une autre estrade au terrain de soccer de L'ESODB, il va vérifier pour apporter des cônes orange et va

aussi regarder dans les restants de gilet de Strongman si l'on en aurait pour les enfants.

Tous sont en faveur

7.1.2. Soccer adulte

Il est suggéré d'inviter les adultes qui ont démontré de l'intérêt de jouer au soccer devenir jouer avec les 7 et 8e de 19h30 à 20h. Après 20h les adultes qui désirent continuer de jouer sont les bienvenues de rester. Chantal C.G. va faire une annonce sur la page Facebook et Véronik va avertir Maxime Bélanger.

Tous sont en faveur

7.2. Tournoi de balle molle mixe

7.2.1. Inscription

Présentement nous avons officiellement deux équipes dans le Rec. d'inscrit. Il y a deux autres équipes qui ont dit qui jouerait, une de Wawa et une de Dubreuilville, mais nous n'avons pas reçu leurs inscriptions officielles.

Pour la division open, il y a trois équipes potentielles, mais aucune n'est inscrite encore officiellement.

Le comité décide que si nous avons un minimum de quatre équipes dans le Rec. et trois équipes dans la division Open le tournoi va avoir lieu. Toutes les équipes doivent être inscrites et payées par 16h le vendredi 17 mai 2019.

Tous sont en faveur

7.2.2. Cantine – personne responsable Chantal Croft

7.2.2.1. Mise à jour

Réjean va vérifier avec Mario Bergeron pour emprunter le coupe patate commerciale des Lions. Le comité discute de la quantité de patates requise et il est décidé de préparer 100 livres de patates. Les membres du comité qui vont éplucher et couper les patates pourront le faire au canton dans la cuisine au sous-sol. Chantal C. indique que le dimanche elle n'est pas disponible et que Hélène va avoir besoin d'aide.

Tous sont en faveur

7.2.2.2. Table avec petit lavabo pour le trailer

Le comité du Strongman a accepté de payer la moitié et Réjean l'a commandé après la réunion. Nous l'avons reçu.

Tous sont en faveur

7.2.3. Time keeper – personne responsable Nancy Lévesque

Tout est sous contrôle.

Tous sont en faveur

7.2.4. Arbitre

Réjean a reçu la confirmation que M. Bédard va venir. Le prix est de 15\$ par joute et de 40\$ pour couvrir l'essence.

Tous sont en faveur

7.2.5. Règlement

Une dernière révision est faite par le comité et la ligne suivante va être retirée des règlements, car maintenant il y a une hog line entre le 1^{er} et 2e but, entre le 2e et 3e but et entre le 3e but et le marbre. (A hog line will be indicated halfway in between third base and home plate).

Tous sont en faveur

7.2.6. Budget

Le budget qui avait été accepté reste de cette façon pour l'instant. Il devrait être ajusté si le nombre d'équipe est moindre.

Tous sont en faveur

7.2.7. Machine à slush

Une machine à slush a été achetée par le comité du Strongman. Le comité du Strongman offre la possibilité au comité récréatif d'être partenaire en payant la moitié du coût et cela permettrait au comité récréatif de l'utiliser aussi souvent que requis sans payer de location. Le coût total est de 2076.94 incluant le transport et la taxe.

Le comité est d'accord d'être partenaire, mais aimerait pour voir payer en deux versements 2019 et 2020. Réjean va apporter la demande au comité du Strongman.

Tous sont en faveur

7.3. 22 juin – Dub Wild Run et la St-Jean Baptiste

Le comité ne fera pas de BBQ au Dub Wild Run et d'activités pour la St-Jean Baptiste. Le comité préfère se concentrer sur la fête du Canada.

Tous sont en faveur

7.4. Fête du Canada

7.4.1. Feux d'artifice

Réjean a envoyé un courriel au Chef pompier demandant et si les pompiers volontaires vont prendre la responsabilité des feux d'artifice comme dans le passé. Il a aussi contacté Alain Lacroix au sujet de la date limite pour commander les feux d'artifice et savoir s'il va nous donner un rabais comme dans le passé. Alain a confirmé le 10 juin est la date limite et que oui il va nous donner un rabais en commandite.

Tous sont en faveur

7.4.2. Activités

Le comité suggère les activités suivantes et le tout sera discuté en détail à la prochaine rencontre.

- Une parade
- Glissade d'eau dans la baie de l'église
- Fermer la section de la rue de la baie de l'église
- Course à obstacles pour les jeunes

- Apporter la remorque pour avoir de la nourriture
- Peinture sur le visage et tatouage temporaire
- Gâteau pour la fête à Théo
- Véronik va vérifier avec le club ATV pour faire un partenariat

Tous sont en faveur

7.5. Tournoi de volleyball

Remis à la prochaine rencontre

8. Rapports financiers

Aucun

9. Autres

Réjean vérifie pour des prix pour acheter un T ball. Le tout sera payé avec l'argent de la réserve de la ligue de baseball que le conseil a accepté de transférer au comité récréatif.

Tous sont en faveur

10. Prochaine réunion

Jeudi 6 juin 2019 à 19h30 dans la salle du conseil municipal

11. Clôture de la réunion

Clôture de la réunion à 21h

Tous sont en faveur

611

La Corporation du Canton de Dubreuilville
Réunion du sous-comité Dub Wild Run

- *Procès-Verbal* -

Réunion régulière tenue le
16 avril 2019 à 15 h 30
Complexe municipal

Présents: Kathleen Synnett, Luc Lévesque, Stéphanie Lévesque
Réjean Raymond (personnel municipal sans droit de vote)

Absent :

Invité :

1. **Ouverture de la réunion** Réjean ouvre la réunion à 15 h 35

2. Adoption de l'ordre du jour
L'ordre du jour fut accepté tel que présenté.

Tous sont en faveur

3. Appel et déclaration d'intérêt pécuniaire
Aucun

4. Adoption des procès-verbaux
4.1. Procès-verbal de la réunion du 2 avril 2019
Avec le retrait de la ligne 8.1

Tous sont en faveur

5. Correspondance

6. **Dub Wild Run 2018**

6.1. **Gilet**

6.1.1. Deux options pour la couleur mauve du logo de Graph X Design.

Le comité choisit le mauve # PMS 2592C. Stéphanie va préparer la liste de bénévoles.

Tous sont en faveur

6.2. **Publicité**

6.2.1. **L'affiche 2019**

Réjean présent l'ébauche de l'affiche qu'il a préparée pour 2019. Le comité aime bien l'affiche. Réjean va s'occuper de l'imprimerie et va en afficher en ville. Kathleen en veut pour la mine et Luc va en mettre à Wawa et en donner pour Chapleau.

Tous sont en faveur

6.2.2. **Publicité sur Facebook**

Luc va s'occuper de la publicité sur Facebook. Il va payer avec sa carte de crédit et va apporter les reçus pour remboursement.

Tous sont en faveur

6.2.3. Autres options

Luc va aussi vérifier pour en mettre sur Instagram.

Les participants devraient avoir un bracelet, car l'an passé il y a quelque individu qui ce sont joint au parcours sans payer.

Tous sont en faveur

6.3. Trajet

Luc a préparé trois options de parcours. Le comité préfère l'option numéro deux.

Tous sont en faveur

6.4. Les obstacles

Rien de nouveau

6.5. Soupé spaghetti – Stéphanie

Le comité récréatif veule faite le soupé et possiblement une veiller à la plage.

Tous sont en faveur

6.6. Autres

Kathleen va s'occuper d'emprunter une bouée de sauvetage pour la glissade d'eau.

Nous pouvons aussi avoir des nouilles en styromousse.

Tous sont en faveur

7. Budget

8. Autres

9. Prochaine réunion

7 mai 2019 à 15h 30

Tous sont en faveur

10. Clôture de la réunion

Clôture de la réunion à 16h30

Tous sont en faveur

La Corporation du Canton de Dubreuilville
Réunion du sous-comité Dub Wild Run
- Procès-Verbal -

Réunion régulière tenue le
9 mai 2019 à 15 h 30
Complexe municipal

Présents: Kathleen Synnett, Luc Lévesque, Stéphanie Lévesque
Réjean Raymond (personnel municipal sans droit de vote)

Absent :

Invité :

1. **Ouverture de la réunion** Réjean ouvre la réunion à 15 h 32

2. Adoption de l'ordre du jour
L'ordre du jour fut accepté tel que présenté.

Tous sont en faveur

3. Appel et déclaration d'intérêt pécuniaire
Aucun

4. Adoption des procès-verbaux
4.1. Procès-verbal de la réunion du 16 avril 2019

Tous sont en faveur

5. Correspondance

6. **Dub Wild Run 2018**

6.1. **Calendrier d'aujourd'hui jusqu'au 22 juin**

Prochaine rencontre – inventaire du savon, verre et peinture.

23 mai commande de gilet

Du 9 au 15 juin Luc travail sur le parcours

14 juin liste finale des bénévoles – Stéphanie

Semaine du 17 juin installer le cargo net sur le cadre de métal - Kathleen

Le 18 ou 20 juin installation de la rampe pour la glissade – Réjean

21 juin installer le « underlay » sur la rampe et la toile pour la glissade

21 juin et le matin du 22 juin installer les obstacles

22 juin de midi à 14h inscription, lecture des règlements à 14h et le départ à 14h15 et au besoin des vagues aux 15 minutes.

Tous sont en faveur

6.2. **Gilet**

6.2.1. Date de livraison

Réjean a reçu un courriel de Graph X design indiquant que pour recevoir notre commande en main le 20 juin, la date limite pour la commande est le 23 mai et au plus tard le 27 mai.

Tous sont en faveur

6.3. Publicité – Mise à jour de Luc

6.3.1. Facebook et Instagram

Luc va avoir une mise à jour à la prochaine rencontre.

Tous sont en faveur

6.4. Trajet – Mise à jour de Luc

Luc va travailler sur le terrain du 9 au 15 juin.

Tous sont en faveur

6.5. Les obstacles – Mise à jour de Kathleen

Aussitôt que l'entrepreneur a finalisé le toit de l'aréna et que les équipements sont sortis de la chambre la zamboni Réjean va s'occuper de rentre les obstacles sur la surface de la glace et Kathleen va pouvoir y travailler. Plus d'information à la prochaine rencontre.

Tous sont en faveur

6.6. Soupé spaghetti – Stéphanie

Le sujet va être discuté à la prochaine rencontre du comité récréatif pour le BBQ

Tous sont en faveur

6.7. Autres

- Il va y avoir 4 stations d'eau
- Les bénévoles qui travaillent aux traverses de chemin doivent avoir une veste de sécurité
- On estime avoir besoin de 19 bénévoles pour l'évènement
- Réjean va réserver les toilettes du club ATV
- Commande de peinture, ajouter deux de plus que l'an passé
- Voir la possibilité de faire un canon à mousse pour la glissade

Tous sont en faveur

7. Budget

8. Autres

8.1. Le comité discute de l'âge pour la participation et décide de faire le changement suivant.

Les enfants 9 ans et moins doivent être accompagnés d'un adulte de 18 et plus pour la totalité du parcours.

Tous sont en faveur

9. Prochaine réunion

23 mai 2019 à 15h 30

Tous sont en faveur

10. Clôture de la réunion

Clôture de la réunion à 16h30

Tous sont en faveur

Council Board Report



Visa 9.1 List A

Vendor : 1372101 to ZOOCAS01
Fund : 1 GENERAL FUND

Date Range: 23-May-2019 to 23-May-2019
Sequence by: Cheque No
Fund No. Masked: No

Vendor Name	Cheque No.	Cheque Date	Purpose	Amount Allocated to Fund
Algoma Power Inc.	869	23-May-2019	Hydro - March 2019 - Pavillon	15,690.71
Bell Canada	870	23-May-2019	Monthly Service - Apr 22 to May 21/2019 - Adm	904.47
Canada Post Corporation	871	23-May-2019	Admin - Supplies Postage - Flyers	46.33
CTRL2MARKET (1887486 Ontario Inc.)	872	23-May-2019	Kubota Tractor - Supplies Diesel - Apr24/2019	523.18
Donald L. Davidson Fuels Ltd.	873	23-May-2019	Garage - Supplies Fuel - April 18/2019	1,162.92
Hampton Inn Timmins	874	23-May-2019	Cemetery - Travelling Expenses - Rooms - Ceme	350.20
IFood Equipment	875	23-May-2019	Strongman - Slush Machine	2,076.94
Internic.ca	876	23-May-2019	Strongman - Internic - Website	39.55
Kobo.com	877	23-May-2019	Library - Purchase Books	50.85
Minister of Finance	878	23-May-2019	Fire Department - Fire Protection Fees - 2019	9,964.04
Norwex	879	23-May-2019	Complexe - Supplies - Laundry Detergent & Hou	145.13
ONTERA	880	23-May-2019	A/R - Library - Internet Service - May 2019	73.39
Occupational Safety Group	881	23-May-2019	Health & Safety - Online Training - WHMIS	32.77
Porter Air	882	23-May-2019	Credit - Economic Development - Travelling Expe	203.54
Service Ontario - Certificates	883	23-May-2019	Admin - Marriage Licence	240.00
TBAYtel	884	23-May-2019	Cell Phone Usage - May10 to Jun9/2019	22.60
Pepco Corp.	885	23-May-2019	Complexe - Supplies - Quato 15 & Hand Paper T	183.53
ViaNet	886	23-May-2019	Monthly Fees - May 2019	116.27
Workplace Safety & Ins. Board	887	23-May-2019	WSIB - Reconciliation 2018	233.47
Total:				32,059.89

Council Board Report



9.2 list B

Vendor : 1372101 to ZOOCAS01
Fund : 1 GENERAL FUND

Date Range: 26-Apr-2019 to 22-May-2019
Sequence by: Cheque No
Fund No. Masked: No

Vendor Name	Cheque No.	Cheque Date	Purpose	Amount Allocated to Fund
Dynamic Roofing Inc.	4816	26-Apr-2019	Arena - Project - Roofing - Progress Billing # 2	34,837.90
LP Reno Construction Paul Dechamplain	4817	30-Apr-2019	Garage - Labour - Install Firecode Drywall	6,737.55
Hogan,Dallas	4818	10-May-2019	Strongman - Presentation - Motivational Speaker	400.00
Algoma District Services Administration Board	4819	22-May-2019	Municipal Levy - May 2019	8,726.33
Andy's Machine Shop	4820	22-May-2019	Winter Control - Snow Removal 2019	2,286.28
Bouchard,Suzanne	4821	22-May-2019	Admin - Travelling Expenses - Meals & Mileage -	500.00
B. Casey,Shelley	4822	22-May-2019	Admin - Travelling Expenses - Mileage - Mayor's	565.00
COULOMBE,SONY	4823	22-May-2019	Economic Development - Website - Deposit	312.50
École secondaire l'Orée des Bois	4824	22-May-2019	Admin - Donation - Graduation 2019	200.00
FOTENN Consultants Inc.	4825	22-May-2019	Planning / Zoning - Misc Service Professional - Z	113.00
Jardine Lloyd Thompson Canada	4826	22-May-2019	Monthly Premium - May 2019	3,184.49
Kresin Engineering Corporation	4827	22-May-2019	Landfill Site - Misc Service Professional - Annual	17,661.02
Lacroix Entreprises Ltd.	4828	22-May-2019	Council - Supplies P/R - Volunteer Award Lunch	542.25
Mun. Tax Equity Consultants	4829	22-May-2019	Admin - Ad Hoc Tax Models / Analysis	1,854.02
Northern Light Ford Mercury	4030	22-May-2019	Recreation Truck - Labour - Engine Concerns	472.62
Northshore Tractor LTD	4831	22-May-2019	kubota Tractor - Supplies - Cutting Edge For Buc	403.99
O.M.E.R.S.	4832	22-May-2019	OMERS - Remittance - April 2019	4,935.54
Ontario Clean Water Agency	4833	22-May-2019	Water Well Suplly & Wastewater - May 2019	12,995.17
Ontario Library Service- North	4834	22-May-2019	Preapids & Library - Jasi Membership - April 1/20	588.13
Pilon,Melanie	4835	22-May-2019	Eco. Dev. - Tra. Exp. - Mileage & Meals & Canad	834.07
Pragmatic	4836	22-May-2019	Admin - Conference Call - April 2019	72.22
Gendron,Nathalie	4837	22-May-2019	Admin - Employee Contract - Visioncare - April 2	330.00
RAYMOND,REJEAN	4838	22-May-2019	Recreation Department - Employee Contract - Vi	1,158.47
R.C.M.D. Contracting Inc.	4839	22-May-2019	Landfill Site - Dozer Rental - Cap Garbage	5,568.09
RECEIVER GENERAL	4840	22-May-2019	2019 - Remittance - CRA # 1290013 - PAY0425	226.13
RECEIVER GENERAL	4841	22-May-2019	2019 - Remittance - CRA # 1290013 - PAY0509	97.52
Sleep Inn	4842	22-May-2019	Admin - Travelling Expenses - Rooms - Training	92.84
Technical Standards & Safety Authority	4843	22-May-2019	Complexe - Elevator - Inspection	367.26
Telizon Inc.	4844	22-May-2019	Monthly Business Lines / Internet / Long Distanc	2.71
Town of/Canton de Dubreuilville	4845	22-May-2019	Water & Sewer - Interim Billing - May 2019 - 148	2,683.14
Troy Life & Fire Safety Ltd.	4846	22-May-2019	Complexe - Kitchen Fire Suppression Inspection	179.55
TOWNSHIP OF WAWA	4847	22-May-2019	Prepays & Admin - Asset Management Coordin	14,125.00
Total:				123,052.79

Council Board Report



9.3 list C

Vendor : 1372101 to ZOOCAS01
Fund : 1 GENERAL FUND

Date Range: 24-May-2019 to 24-May-2019
Sequence by: Cheque No
Fund No. Masked: No

Vendor Name	Cheque No.	Cheque Date	Purpose	Amount Allocated to Fund
Nantel Beverly,	4848	24-May-2019	Mayor - Travelling Expenses - Mileage - Water Ti	314.60
Total:				314.60



10.1

By-Law No. 2019-20

Being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its special meeting held on May 22, 2019.

WHEREAS Section 9 of the Municipal Act, 2001, S.O. 2001, Chapter 25, provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

WHEREAS Section 5(1) of the Municipal Act, 2001, S.O. 2001, Chapter 25, provides that the powers of a municipal corporation are to be exercised by its Council; and

WHEREAS Section 5(3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law; and

WHEREAS it is deemed expedient that the proceedings of the Council of the Corporation of the Township of Dubreuilville at the May 22, 2019 meeting be confirmed and adopted through a confirmatory by-law;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts the following as a By-Law:

1. The actions of the Council of the Corporation of the Township of Dubreuilville in respect of each recommendation and in respect of each motion and resolution passed, and other action taken by Council at the May 22, 2019 meeting is hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-Law.
2. That where no individual by-law has been or is passed with respect to the taking of any action authorized in or by the above-mentioned minutes or with respect to the exercise of any powers by the Council in the above-mentioned minutes, then this by-law shall be deemed for all purposes to be the by-law required for approving and authorizing and taking of any action authorized therein or thereby, or required for the exercise of any powers therein by the Council.
3. That the Mayor and the CAO-Clerk of the Corporation of the Township of Dubreuilville are hereby authorized and directed to do all things necessary to give effect to the said action of the Council or to obtain approvals where required and, except where otherwise provided, the Mayor and the CAO-Clerk are hereby directed to execute all documents necessary on behalf of the Corporation of the Township of Dubreuilville and to affix the Corporate Seal thereto.

4. That this By-law shall come into force and take effect upon the passing thereof.

READ a first, second and third time and be finally passed this 22nd day of May, 2019.

MAYOR

CAO-CLERK



By-Law No. 2019-21

***Being a By-law to authorize the execution of
a Contribution Agreement between Superior
East Community Futures Development
Corporation and the Corporation of the
Township of Dubreuilville – Strongman
Challenge Dubreuilville***

WHEREAS the Corporation of the Township of Dubreuilville deems it desirable to enter into a contribution agreement dated April 30, 2018 between the Corporation of the Township of Dubreuilville – Strongman Challenge Dubreuilville and Superior East Community Futures Development Corporation, with respect to the Superior East Community Development Fund towards advertising;

THEREFORE BE IT RESOLVED THAT the Corporation of the Township of Dubreuilville enacts as follows:

1. That the Mayor and the CAO-Clerk be authorized to execute this contribution agreement between Superior East Community Futures Development Corporation and the Township of Dubreuilville – Strongman Challenge Dubreuilville.
2. That this contribution agreement in the amount of \$2,000 maximum, shall appear as per Schedule A attached to this by-law and forming part of this by-law.
3. That this By-law shall come into force and take effect upon its reading and being passed.

READ a first, second and third time and be finally passed this 22nd day of May, 2019.

MAYOR

CAO-CLERK



April 30, 2019

Township of Dubreuilville
 23 rue des Pins
 Dubreuilville, ON P0S1B0

Dear Réjean Raymond

Re: Superior East Community Development Fund Contribution Agreement – Township of Dubreuilville - Strongman Challenge Dubreuilville

Your application to the Superior East Community Development Fund was reviewed at the regular meeting of the Superior East Community Futures Development Corporation on April 26, 2019. I am pleased to inform you that the request from the Township of Dubreuilville – Strongman Challenge Dubreuilville to use toward the advertising was approved to a limit of \$2,000.

Please read the below Terms and Conditions of the Agreement and ensure that you are in agreement with the details therein. Any changes to the proposed project must be approved by management.

Terms and Conditions of the Agreement

1. Project Description:

- Host first Pro Masters division event
- Maximize the limited funds and undertake a media campaign early in the year to allow maximum exposure.

2. Costs and Financing:

The Superior East CFDC agrees to allow the following as eligible costs for the terms of this agreement:

EXPENSES	ELIGIBLE	INELIGIBLE	TOTAL COSTS
Advertising	\$4,500.00		\$4,500.00
All other expenses		31,000.00	31,000.00
TOTAL OF COST			\$35,500.00

REVENUES	
Strongman Challenge Dubreuilville (from reserve)	\$3,000.00
Sponsors/Advertising	20,000.00
Revenue from weekend	9,600.00
Registration	900.00
Superior East CFDC Community Funds	2,000.00
TOTAL OF REVENUES	\$35,500.00

3. Payment:

To receive payment, the Township of Dubreuilville must provide:

- Evidence that approved eligible costs claimed have been incurred and paid (invoices and cancelled cheques or other verification of payment)
- A final report detailing the results of the project

4. Other important terms of this agreement:

The Superior East CFDC may cancel this agreement, suspend payments and/or require payment of its contribution if:

- You do not carry out your project as described
- You do not comply with the terms and conditions in this agreement
- You have given us false or misleading information

The Township of Dubreuilville agrees to the following:

- Consents to the release of information contained in its application to the Superior East CFDC
- If releasing any promotion regarding the project that an acknowledgement is made regarding the contribution made by Superior East CFDC

If you have any questions, please contact Chantal Croft, Community Development Officer at 705-856-1105 or 1-800-387-5776, ext. 223 or by email at croft@superioreastcfdc.ca.

Sincerely,



Tracy Amos,
General Manager

I/WE HAVE AUTHORITY TO BIND THE TOWNSHIP OF DUBREUILVILLE AND TO ACCEPT THIS OFFER AND ITS TERMS AND CONDITIONS ON ITS BEHALF:

Authorized Signing Officer - Signature

Date

Authorized Signing Officer - Printed Name



10.3.

By-Law No. 2019-22

***Being a By-law to repeal
By-Law No. 2014-49***

WHEREAS the Corporation of the Township of Dubreuilville deems it necessary to repeal By-Law No. 2014-49 which authorizes the execution of an Agreement with the Corporation of the Municipality of Wawa for the provision of Senior Administrative Services sharing the expertise and experience of the Chief Administrative Officer / Clerk – Treasurer of the Municipality of Wawa for the benefit of the Township of Dubreuilville; and

THEREFORE BE IT RESOLVED THAT the Corporation of the Township of Dubreuilville enacts as follows:

1. That the Mayor and the CAO-Clerk be authorized to repeal By-Law No. 2014-49 accordingly effective immediately.
2. That this By-Law shall come into force and take effect upon its reading and being passed.

READ a first, second and third time and be finally passed this 22nd day of May, 2019.

MAYOR

CAO-CLERK

By-Law No. 2019-23

Being a By-law to adopt the estimates of all sums required and to fix rates of taxation for the year 2019.

WHEREAS pursuant to the *Municipal Act, 2001*, Section 290, the Corporation of the Township of Dubreuilville has prepared estimates of all sums required for the purpose of the Corporation for the year 2019;

AND WHEREAS Council has by By-Law No. 2019-06 provided a levy to be made before the adoption of the estimates for 2019;

AND WHEREAS the taxes for School purposes shall be levied, collected and administered by the Municipality in accordance with the Education Act, and Ontario Regulation 400/98 made and most recently revised under that Act;

NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville hereby enacts as follows:

1. That subject to taxes levied pursuant to provisions of By-Law No. 2019-06, the levy shall include the estimates of all sums required during the year 2019 for the purposes of the municipality, and are hereby adopted as shown on Schedule "A" attached hereto and forming part of this by-law.
2. That subject to taxes levied pursuant to provisions of By-Law No. 2019-06, amounts shall also be levied in accordance with the tax rates for school purposes as Regulated for the 2019 taxation year and shown in Schedule "A".
3. That subject to the provisions of By-Law No. 2019-06 the said taxes and rates shall be considered to have been imposed and have become due and payable on and from the 1st day of January 2019, and shall be payable to the office of the Treasurer.
4. That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
5. The said taxes shall be paid in two instalments one half (1/2) payable on August 31th, 2019, and the

other one half (1/2) payable October 31st, 2019.

6. That there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the Municipal Act, 2001. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above.
7. That there shall be levied an interest charge pursuant to Section 345(3) of the Municipal Act, 2001 of one and one-quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this by-law and a further one and one-quarter percent (1.25%) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid.
8. That the Treasurer be empowered to accept part payment from time to time on account of any taxes due.
9. That this by-law shall come into force and take effect on the date of its passing.

READ AND PASSED this 22nd day of May 2019.

MAYOR

CAO-CLERK

Schedule "A" / By-Law 2019-23

2019 Municipal General Levy Rates and Levy Estimate and Provincial Education Tax Summary

Realty Tax Class	RTC		Treat	2019 CVA	Ratio	Discount	Municipal General		Provincial Education	
	RTQ						Rate	Levy	Rate	Levy
Taxable										
Residential	RT	Full	19,685,696	1.000000	1.00	0.03369439	\$663,297.52	0.00161000	\$31,693.97	
New Multi-Residential	NT	Full	189,000	1.000000	1.00	0.03369439	\$6,368.24	0.00161000	\$304.29	
Multi-Residential	MT	Full	374,000	1.383071	1.00	0.04660173	\$17,429.04	0.00161000	\$602.14	
Commercial	CT	Full	2,524,338	1.663000	1.00	0.05603377	\$141,448.18	0.01030000	\$26,000.68	
Commercial	CX	Vacant	462,925	1.663000	0.70	0.03922364	\$18,157.60	0.00875500	\$4,052.91	
Industrial	IT	Full	0	2.331371	1.00	0.07470919	\$0.00	0.01030000	\$0.00	
Industrial	IX	Vacant	125,099	2.331371	0.65	0.04856098	\$6,074.93	0.00849750	\$1,063.03	
Large Industrial	LT	Full	1,319,781	2.903479	1.00	0.09304249	\$122,795.71	0.01030000	\$13,593.74	
Large Industrial	LU	Excess	4,128	2.903479	0.65	0.06047762	\$249.65	0.00849750	\$35.08	
Sub-Total Taxable			24,684,967				\$975,820.87		\$77,345.84	
Payment in Lieu										
Residential	RP	Full	156,125	1.000000	1.00	0.03369439	\$5,260.54	0.00161000	\$251.36	
Commercial	CF	Full	109,792	1.663000	1.00	0.05603377	\$6,152.06	0.01030000	\$1,130.86	
Commercial	CP	Full	31,250	1.663000	1.00	0.05603377	\$1,751.06	0.01030000	\$321.88	
Industrial	IP	Full	50,900	2.331371	1.00	0.07470919	\$3,802.70	0.01030000	\$524.27	
Industrial	IR	Vacant	2,900	2.331371	0.65	0.04856098	\$140.83	0.00849750	\$24.64	
Sub-Total PIL			350,967				\$17,107.19		\$2,253.01	
Total (Taxable + PIL)			25,035,934				\$992,928.06		\$79,598.85	



By-Law No. 2019-24

Being a By-law to establish Tax Ratios and Sub-Class Discounts for the year 2019.

WHEREAS the Corporation of the Township of Dubreuilville (the "*Municipality*") is required to establish tax ratios pursuant to *Section 308 of the Municipal Act, 2001, S.O. 2001 chapter 25*, as amended (hereinafter referred to as the "*Act*");

AND WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed pursuant to *Section 7 of the Assessment Act, R.S.O. 1990, c.A.31*, as amended (hereinafter referred to as the "*Assessment Act*") and Part II of O. Reg. 282/98;

NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville hereby enacts as follows:

1. That for the taxation year 2019, the tax ratios shall be as follows:

- | | |
|------------------------------------------|----------|
| a) residential property class: | 1.000000 |
| b) new multi-residential property class: | 1.000000 |
| c) multi-residential property class: | 1.383071 |
| d) commercial property class: | 1.663000 |
| e) the broad industrial class: | 2.870339 |
| f) residual industrial property class: | 2.331371 |
| g) large industrial property class: | 2.903479 |
| h) pipelines property class: | 1.100000 |
| i) farm property class: | 0.250000 |
| j) managed forests property class: | 0.250000 |

2. That for the taxation year 2019, the tax rates that would otherwise be levied for municipal purposes for the commercial subclasses prescribed under paragraphs 2 and 3 of Subsection 8(1) of the Assessment Act shall be reduced by 30.00%.
3. That for the taxation year 2019, the tax rates that would otherwise be levied for municipal purposes for the industrial subclasses prescribed under paragraphs 2 and 3 of Subsection 8(1) of the Assessment Act shall be reduced by 35.00%.

READ AND PASSED THIS 22nd day of MAY 2019.

MAYOR

CAO-CLERK



10.6

By-Law No. 2019-25

Being a By-Law to Adopt Optional Tools for the purposes of administering limits for the Multi-Residential, Commercial and Industrial property classes.

WHEREAS the Corporation of the Township of Dubreuilville (hereinafter referred to as the "Municipality") may, in accordance with Section 329.1 of the *Municipal Act, 2001*, S.O. 2001 c.25, as amended (hereinafter referred to as "*The Act*"), and Ontario Regulation 73/03, as made and amended under *The Act*, modify the provisions and limits set out in Part IX of *The Act*, with respect to the calculation of taxes for municipal and school purposes for properties in the Multi-Residential, Commercial and Industrial property classes;

AND WHEREAS the Municipality did, in accordance with the terms and provisions of Ontario Regulation 73/03 as made and amended under *The Act*, pass a by-law ending the application of Part IX of *The Act* for the Multi-Residential and Industrial property classes in 2016;

AND WHEREAS the Municipality did, in accordance with the terms and provisions of Ontario Regulation 73/03 as made and amended under *The Act*, pass a by-law to phase-out the application of Part IX of *The Act* for the Commercial property class in 2016;

AND WHEREAS for the purposes of this by-law the Commercial classes shall be considered a single property class and the Industrial classes shall be deemed to be a single property class;

NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville hereby enacts the following to provide for the administration and application of Part IX of *The Act*:

THAT having determined that the eligibility requirements set out under Section 8.2 of Ontario Regulation 73/03 have been met in respect of the Commercial property class, The Municipality opts to end the application of Part IX of *The Act* for that class for the 2019 and subsequent taxation years;

READ AND PASSED THIS 22nd day of MAY 2019.

MAYOR

CAO-CLERK



10.7

By-Law No. 2019-26

BEING A BY-LAW TO AUTHORIZE CERTAIN NEW CAPITAL WORKS OF THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE (THE "MUNICIPALITY"); TO AUTHORIZE THE SUBMISSION OF AN APPLICATION TO ONTARIO INFRASTRUCTURE AND LANDS CORPORATION ("OILC") FOR FINANCING SUCH CAPITAL WORKS; TO AUTHORIZE TEMPORARY BORROWING FROM OILC TO MEET EXPENDITURES IN CONNECTION WITH SUCH WORKS; AND TO AUTHORIZE LONG TERM BORROWING FOR SUCH WORKS THROUGH THE ISSUE OF DEBENTURES TO OILC

WHEREAS the *Municipal Act, 2001* (Ontario), as amended, (the "Act") provides that a municipal power shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS it is now deemed to be expedient to authorize for the purposes of the Municipality the new capital work(s) described in column (2) of Schedule "A" (individually a "Capital Work", collectively the "Capital Works", as the case may be) attached hereto and forming part of this By-law ("Schedule "A") in the amount of the respective estimated expenditure set out in column (3) of Schedule "A", subject in each case to approval by OILC of the financing for such Capital Work(s) that will be requested by the Municipality in the Application as hereinafter defined;

AND WHEREAS in accordance with section 4 of Ontario Regulation 403/02 (the "Regulation"), the Council of the Municipality had its Treasurer calculate an updated limit in respect of its most recent annual debt and financial obligation limit received from the Ministry of Municipal Affairs and Housing (as so updated, the "Updated Limit"), and, on the basis of the authorized estimated expenditure for the Capital Work or each Capital Work, as the case may be, as set out in column (3) of Schedule "A" (the "Authorized Expenditure" for any such Capital Work), the Treasurer calculated the estimated annual amount payable in respect of the Capital Work or each Capital Work, as the case may be, (collectively the "Estimated Annual Amount Payable") and determined that the Estimated Annual Amount Payable does not cause the Municipality to exceed the Updated Limit, and accordingly the approval of the Ontario Municipal Board pursuant to the Regulation, is not required before any such Capital Work is authorized by the Council of the Municipality;

AND WHEREAS subsection 405(1) of the Act provides, amongst other things, that a municipality may authorize temporary borrowing to meet expenditures made in connection with a work to be financed in whole or in part by the issue of debentures if, the municipality is an

upper-tier municipality, a lower-tier municipality in a county or a single-tier municipality and it has approved the issue of debentures for the work;

AND WHEREAS subsection 401(1) of the Act provides that a municipality may incur a debt for municipal purposes, whether by borrowing money or in any other way, and may issue debentures and prescribed financial instruments and enter prescribed financial agreements for or in relation to the debt;

AND WHEREAS the Act also provides that a municipality shall authorize long term borrowing by the issue of debentures or through another municipality under section 403 or 404 of the Act;

AND WHEREAS OILC has invited Ontario municipalities desirous of obtaining temporary and long term debt financing in order to meet capital expenditures incurred on or after January 1, 2004 in connection with eligible capital works to make application to OILC for such financing by completing and submitting an application on the form provided by OILC;

AND WHEREAS the Municipality has completed and submitted an application to OILC (the "**Application**") to request financing for the Capital Work(s) by way of long term borrowing through the issue of debentures to OILC and by way of temporary borrowing from OILC pending the issue of such debentures;

AND WHEREAS OILC has accepted and has approved the Application;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE ENACTS AS FOLLOWS:

1. The Council of the Municipality hereby confirms, ratifies and approves the execution by the Treasurer of the Application and the submission by such authorized official of the Application, duly executed by such authorized official, to OILC for the financing of the Capital Work(s) in the maximum aggregate principal amount of \$3,000,000.00 substantially in the form of Schedule "B" hereto and forming part of this By-law, with such changes thereon as such authorized official may hereafter approve, such execution and delivery to be conclusive evidence of such approval.
2.
 - (a) The undertaking of the Capital Work or of each Capital Work, as the case may be, in the amount of the respective estimated Authorized Expenditure set out in column (3) of Schedule "A" is hereby approved and authorized;
 - (b) any one or more of the Mayor and the Treasurer are hereby authorized to conclude contracts on behalf of the Municipality for the undertaking of the Capital Work or of each Capital Work, as the case may be, in accordance with the Municipality's usual protocol;
 - (c) where applicable, the Engineer of the Municipality will forthwith make such plans, profiles and specifications and furnish such information as in the opinion of the Engineer are necessary for the undertaking of the Capital Work or of each Capital Work, as the case may be; and

- (d) where applicable, the undertaking of the Capital Work or of each Capital Work, as the case may be, shall be carried on and executed under the superintendence and according to the direction and orders of such Engineer.
3. The Mayor and the Treasurer are hereby authorized to negotiate and enter into, execute and deliver for and on behalf of the Municipality a financing agreement (a “**Financing Agreement**”) with OILC that provides for temporary and long term borrowing from OILC in respect of the Capital Work(s) on such terms and conditions as such authorized officials may approve, such execution and delivery to be conclusive evidence of such approval.
 4. The Mayor and/or the Treasurer are hereby authorized, pending the substantial completion the Capital Work or each Capital Work, as the case may be, or as otherwise agreed with OILC, to make temporary borrowings pursuant to section 405 of the Act in respect of the Capital Work or of each Capital Work, as the case may be, on the terms and conditions provided in the Financing Agreement and on such other terms and conditions as such authorized officials may agree, and to sign such evidence of indebtedness as OILC may require (the “**Note**”) and to deliver the Note to OILC, such execution and delivery to be conclusive evidence of such agreement; and the Treasurer is authorized to sign such certifications as OILC may require in connection with such borrowings in respect of the Capital Work(s); provided that the amount of borrowings allocated to the Capital Work or to each Capital Work, as the case may be, does not exceed the Authorized Expenditure for such Capital Work and does not exceed the related loan amount set out in column (4) of Schedule “A” in respect of such Capital Work.
 5. Subject to the terms and conditions of the Financing Agreement and such other terms and conditions as OILC may otherwise require, the Mayor and the Treasurer are hereby authorized to long term borrow for the Capital Work(s) and to issue debentures to OILC on the terms and conditions provided in the Financing Agreement and on such other terms and conditions as such authorized officials may agree (the “**Debentures**”); provided that the principal amount of the Debentures issued in respect of the Capital Work or of each Capital Work, as the case may be, does not exceed the Authorized Expenditure for such Capital Work and does not exceed the related loan amount set out in column (4) of Schedule “A” in respect of such Capital Work.
 6. In accordance with the provisions of section 25 of the *Ontario Infrastructure and Lands Corporation Act, 2011*, as amended from time to time hereafter, as security for the payment by the Municipality of the indebtedness of the Municipality to OILC under the Note and/or the Debentures, as the case may be (the “**Obligations**”), the Municipality is hereby authorized to agree in writing with OILC that the Minister of Finance is entitled, without notice to the Municipality, to deduct from money appropriated by the Legislative Assembly of Ontario for payment to the Municipality, amounts not exceeding the amounts that the Municipality fails to pay OILC on account of the Obligations and to pay such amounts to OILC from the Consolidated Revenue Fund.

7. For the purposes of meeting the Obligations, the Municipality shall provide for raising in each year as part of the general levy, the amounts of principal and interest payable in each year under the Note and/or any outstanding Debenture, to the extent that the amounts have not been provided for by any other available source including other taxes or fees or charges imposed on persons or property by a by-law of any municipality.
8. (a) The Mayor and/or the Treasurer are hereby authorized to execute and deliver the Note, the Mayor and the Treasurer are hereby authorized to enter into, execute and deliver the Financing Agreement, and to issue the Debentures, one or more of the Clerk and the Treasurer are hereby authorized to generally do all things and to execute all other documents and papers in the name of the Municipality in order to perform the Obligations of the Municipality under the Financing Agreement and to execute and deliver the Note and to issue the Debentures, and the Treasurer is authorized to affix the Municipality's municipal seal to any such documents and papers.

(b) The money realized in respect of the Note and the Debentures, including any premium, and any earnings derived from the investment of that money, after providing for the expenses related to the execution and delivery of the Note and to the issue of the Debentures, if any, shall be apportioned and applied to the respective Capital Work and to no other purpose except as permitted by the Act.
9. This By-law takes effect on the day of passing.

ENACTED AND PASSED this _____ day of _____, A.D. 20____.

Beverly Nantel
Mayor

Shelley B. Casey
CAO/Clerk

Schedule "A"
to By-Law Number 2018-41
(New Capital Work(s))

(1)	(2)	(3)	(4)
<u>Capital Work Number</u>	<u>Description of Capital Work</u>	<u>Estimated Expenditure</u>	<u>Loan Amount</u>
1320	Municipal Drinking Water System Remediation	2,111,749.00	1,923,258.00

Schedule "B"

Please insert the OILC Application into Schedule "B".

By-Law No. 2019-27

***Being a By-law to amend By-law no. 2016-13
to authorize the execution of a funding
contribution agreement with Her Majesty the
Queen in Right of Ontario, as represented by
the Minister of Agriculture, Food and Rural
Affairs under the New Building Canada
Fund – Small Communities Fund (SCF).***

WHEREAS the Corporation of the Township of Dubreuilville deems it desirable to authorize the execution of an amendment to the original Funding Contribution agreement dated June 14th, 2016 with the New Building Canada Fund – Small Communities Fund (SCF);

WHEREAS an amendment is deemed to be necessary to extend the duration of the project;

THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts the following as a By-Law:

1. That the Council of the Corporation of the Township of Dubreuilville authorizes the execution of an amendment to the original Funding Contribution agreement between the New Building Canada Fund – Small Communities Fund (SCF) and the Corporation of the Township of Dubreuilville in accordance with Schedule “A” attached to this By-Law.
2. That the Mayor and the CAO-Clerk be authorized to execute the agreement on behalf of the Corporation.
3. That this By-Law shall come into force and take effect upon its reading and being passed.

PASSED this 22nd day of May 2019.

MAYOR

CAO-CLERK

This Amendment is effective as of the date of the Province's signature.

AMENDING AGREEMENT

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO
as represented by the Minister of Agriculture, Food and Rural Affairs

(the "Province")

AND

The Corporation of the Township of Dubreuilville

(the "Recipient")

I. BACKGROUND

The Province and the Recipient (the "**Parties**") entered into an agreement (the "**Agreement**") with an Effective Date of July 14, 2016 under the New Building Canada Fund – Small Communities Fund;

The Parties wish to amend the Agreement;

Part V of the Agreement allows the Parties to make amendments to the Agreement, provided such amendments are in writing agreed upon and signed by the Parties;

II. CONSIDERATION

In consideration of the mutual covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is expressly acknowledged, the Parties agree to amend the Agreement under this amending agreement (the "**Amendment**") as follows:

- 1. Revocation And Replacement Of Clause B.1.4 Project Completion Date of Schedule "B" Of The Agreement.** Clause B.1.4 Project Completion Date of Schedule "B" of the Agreement is revoked and replaced with the following:

B.1.4 Project Completion Date. The Project Completion Date is October 31, 2021.

- 2. Referential Incorporation Of Certain Provisions Of Agreement Into Amendment.** Sections 1.1, 1.2, 1.4, 2.1 and 2.2 as well as Articles 19 to 23, 25 and 30 of Schedule "A" of the Agreement are referentially incorporated into this Amendment with any and all necessary modifications to make them applicable to this Amendment.
- 3. Defined Terms.** Any capitalized term used in this Amendment but not defined herein shall have the same meaning given to it in the Agreement.

III. THE AGREEMENT

The Parties acknowledge that the Agreement continues as a valid and binding agreement, subject only to this Amendment and that all other terms and conditions of the Agreement apply.

IV. COUNTERPARTS

This Amendment may be signed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

V. ACKNOWLEDGEMENT

The Recipient:

- (a) Acknowledges that it has read and understands the provisions contained in the entire Amendment; and
- (b) Agrees to be bound by the terms and conditions in the entire Amendment.

IN WITNESS WHEREOF the Parties have respectfully signed this Amendment as of the dates indicated below:

HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO
as represented by the Minister of Agriculture, Food and Rural Affairs

Name: Randy Jackiw
Title: Assistant Deputy Minister

Date

I have the authority to bind the Province pursuant to delegated authority.

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE

Signature: _____

AFFIX
Signature: _____

Name: _____

CORPORATE
Name: _____

Title: _____

SEAL
Title: _____

Date: _____

Date: _____

I/We have the authority to bind the Recipient.



By-Law No. 2019-28

*Being a By-law to authorize the execution of
a Water Service Replacement Contract No.
2019-1 between J. Provost Contracting Ltd.
and the Corporation of the Township of
Dubreuilville*

WHEREAS the Corporation of the Township of Dubreuilville deems it desirable to enter into an agreement dated May 22, 2019 between the Corporation of the Township of Dubreuilville and J. Provost Contracting Ltd., with respect to water service replacement contract no. 2019-1;

THEREFORE BE IT RESOLVED THAT the Corporation of the Township of Dubreuilville enacts as follows:

1. That the Mayor and the CAO-Clerk be authorized to execute this water service replacement contract no. 2019-1 agreement between J. Provost Contracting Ltd and the Corporation of the Township of Dubreuilville.
2. That this agreement shall appear as per Schedule A attached to this by-law and forming part of this by-law.
3. That this By-law shall come into force and take effect upon its reading and being passed.

READ a first, second and third time and be finally passed this 22nd day of May, 2019.

MAYOR

CAO-CLERK