



**NORTH DUFFERIN COMMUNITY CENTRE
BOARD OF MANAGEMENT
AGENDA - ELECTRONIC MEETING - ZOOM
WEDNESDAY, MAY 20, 2020 - 7:00 P.M.**



- 1. Call to order by Chair**
- 2. Additions/Deletions/Approval of the Agenda**
- 3. Declaration of Pecuniary Interest or Conflict of Interest**
- 4. Approval of Draft Minutes - April 16, 2020**
- 5. Business Arising from the Minutes**
- 6. Facility Manager's Report**
- 7. General Business**
 1. Financial
 1. Accounts
 2. A/R update
 3. YTD vs. Budget comparison
 4. Proposed Budget 2020
 5. NDCC unaudited Financial Statements
 2. 2020 Fundraising Events
 1. Strawberry Supper
 2. Beef BBQ
 3. Other
 4. Unfinished Business
 1. Arena Manager and Part time staff Pay Grids
 2. Generator Switch for Mobile Generator
 3. Keystone Software Arena Billing (Member Lowry discuss at next regular in person meeting)
- 8. Information**
 1. NDCC Agreement between Mulmur and Melancthon
- 9. Notice of Motion**
- 10. Confirmation Motion**
- 11. Adjournment and Date of Next Meeting - Wednesday June 10, 2020 - 7:00 - 9:00 p.m.**

Accounts Payable

NDCC AP LISTING 4/1/2020-5/5/2020

Vendor 000000 Through 999999

Invoice Entry Date 04/01/2020 to 05/05/2020 Paid Invoices Cheque Date 04/01/2020 to 05/05/2020

Vendor Number Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
000005 DELMAR ELECTRIC	13118	REPLACE 2 RECEPTACLES	000100	02/20/2020	04/15/2020	197.39
		01-2000-7220 REPLACE 2 RECEPTACLES				197.39
000062 GFL ENVIRONMENTAL INC.	SD-000295571	MARCH - 2 Lifts	000000	03/31/2020	05/05/2020	116.40
		01-2000-7220 MARCH - 2 Lifts				116.40
000062 GFL ENVIRONMENTAL INC.	SD-0000297579	APRIL - 1 Lift	000000	04/30/2020	05/05/2020	58.20
		01-2000-7220 APRIL - 1 Lift				58.20
					Vendor Total	174.60
000001 HURONIA/MED-E-OX LTD	175264	ARENA FURNACE PROPANE	000001	03/31/2020	04/22/2020	155.04
		01-2000-7210 ARENA FURNACE PROPANE				155.04
000001 HURONIA/MED-E-OX LTD	R2076030	ARENA FURNACE PROPANE	000001	03/31/2020	04/22/2020	15.82
		01-2000-7210 ARENA FURNACE PROPANE				15.82
					Vendor Total	170.86
000016 HYDRO ONE	MARCH 12 2020	BUILDING MARCH	000102	03/12/2020	04/30/2020	740.15
		01-2000-7200 BUILDING MARCH				740.15
000016 HYDRO ONE	APRIL 7 2020	ICEPLANT APRIL	000102	04/30/2020	04/30/2020	4,200.46
		01-2000-7200 ICEPLANT APRIL				4,200.46
					Vendor Total	4,940.61
000089 KPMG LLP	8002988111	2019 INTERIM AUDIT	000362	03/30/2020	04/15/2020	678.00
		01-1000-2160 2019 INTERIM AUDIT				678.00
000014 RECEIVER GENERAL	APRIL 15 2020	1ST QTR PAYROLL REMIT	000103	03/31/2020	04/30/2020	4,840.39
		01-1000-2203 1ST QTR PAYROLL REMIT				1,773.80
		01-1000-2202 1ST QTR PAYROLL REMIT				707.02
		01-1000-2201 1ST QTR PAYROLL REMIT				2,359.57
000020 TD BANK	APRIL 2020	APRIL EFT S/C	000104	04/30/2020	04/30/2020	200.79
		01-2000-7150 APRIL EFT S/C				85.09
		01-2000-7150 APRIL EFT S/C				50.00
		01-2000-7150 APRIL EFT S/C				65.70
000006 TELIZON INC	03500420200413	ACCT #35004 - ARENA APRIL	000101	04/13/2020	04/22/2020	66.99
		01-2000-7110 ACCT #35004 - ARENA APRIL				66.99
000015 TOWNSHIP OF MULMUR	JAN 30 2020	INTELLICORE	000105	04/30/2020	04/30/2020	13.88
		01-2000-7100 INTELLICORE				13.88
000015 TOWNSHIP OF MULMUR	APR 20 2020	BUSINESS CARDS	000105	04/30/2020	04/30/2020	34.59
		01-2000-7100 BUSINESS CARDS				34.59
					Unpaid Invoices	174.60
					Paid Invoices	11,143.50
					Invoices Total	11,318.10
					Selected G/L Account Total	11,318.10

GB# 7.1.1
MAY 20 2020

General Ledger
Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 5 Ending MAY 31,2020

Account	Description	Previous Year Total		Current Year To Date		Budget Remaining	Total Budget
		Actual	Budget	Actual	Budget		
Fund: 01 OPERATING FUND							
Category: 2???							
2000 INCOME STATEMENT							
Revenue							
01-2000-4000	MULMUR GRANT	55,023.65	55,023.65	27,307.42	22,671.12	27,103.24	54,410.66
01-2000-4010	MELANCTHON GRANT	55,023.65	55,023.65	27,307.42	22,671.12	27,103.24	54,410.66
01-2000-4015	GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
01-2000-4020	DONATION REVENUE	3,239.35	0.00	0.00	0.00	0.00	0.00
01-2000-4030	FUNDRAISING REVENUE	19,046.55	20,000.00	0.00	7,916.69	19,000.00	19,000.00
01-2000-4100	MINOR RATE ICE RENTAL REVEN	54,020.55	45,000.00	22,006.88	22,500.00	31,993.12	54,000.00
01-2000-4110	ICE RENTAL REVENUE (PRIME)	50,822.88	52,000.00	20,024.65	21,250.00	30,975.35	51,000.00
01-2000-4115	ICE RENTAL REVENUE (NON-PRIM	1,632.74	500.00	0.00	208.31	500.00	500.00
01-2000-4120	NON-RESIDENT USER FEES	3,696.16	3,250.00	2,363.12	1,354.19	886.88	3,250.00
01-2000-4200	BOOTH RENTAL REVENUE	2,169.96	5,000.00	846.78	875.00	1,253.22	2,100.00
01-2000-4210	HALL RENTAL REVENUE	4,011.50	2,600.00	0.00	1,666.69	4,000.00	4,000.00
01-2000-4220	FLOOR RENTAL REVENUE	97.34	0.00	0.00	0.00	0.00	0.00
01-2000-4230	SIGN RENTAL REVENUE	3,840.00	4,160.00	4,160.00	1,583.31	(360.00)	3,800.00
01-2000-4240	VENDING MACHINE REVENUE	109.39	0.00	0.00	0.00	0.00	0.00
01-2000-4300	PENALTIES & INTEREST	869.44	525.00	765.65	354.19	84.35	850.00
01-2000-4500	PR YR SURPLUS/DEFICIT	(29,582.29)	(29,582.30)	0.00	(2,441.79)	(5,860.31)	(5,860.31)
Total Revenue		224,020.87	213,500.00	104,781.92	100,608.83	136,679.09	241,461.01
Expense							
01-2000-7000	WAGES	68,452.29	55,000.00	18,671.08	29,166.69	51,328.92	70,000.00
01-2000-7005	BENEFITS-EI/CPP/WSIB/EHT	5,477.76	5,600.00	1,621.73	2,333.31	3,978.27	5,600.00
01-2000-7010	BENEFITS-OMERS	0.00	0.00	1,167.67	2,062.50	3,782.33	4,950.00
01-2000-7012	MILEAGE	284.23	0.00	0.00	125.00	300.00	300.00
01-2000-7015	STAFF TRAINING/DUES, FEES, SU	1,149.12	300.00	160.00	416.69	840.00	1,000.00
01-2000-7100	OFFICE/COMPUTER SUPPLIES	2,427.87	1,700.00	1,552.86	833.31	447.14	2,000.00
01-2000-7110	COMMUNICATION	1,968.35	3,000.00	387.99	833.31	1,612.01	2,000.00
01-2000-7115	INSURANCE	12,518.16	12,200.00	6,636.54	5,541.69	6,663.46	13,300.00
01-2000-7120	HEALTH & SAFETY	1,903.36	2,800.00	0.00	833.31	2,000.00	2,000.00
01-2000-7125	PROF FEES - AUDIT	610.56	1,400.00	0.00	254.57	611.01	611.01
01-2000-7130	PROF FEES - WATER TESTING	392.81	300.00	0.00	166.69	400.00	400.00
01-2000-7150	BANK CHARGES	771.70	400.00	654.45	208.31	(154.45)	500.00
01-2000-7200	HYDRO	50,085.34	60,000.00	14,015.44	24,166.69	43,984.56	58,000.00
01-2000-7210	FURNACE FUEL/ZAMB PROPANE	14,711.62	12,000.00	3,844.20	6,250.00	11,155.80	15,000.00
01-2000-7220	BLDG & GROUNDS MAINTENANCE	18,293.35	20,000.00	7,327.88	7,708.31	11,172.12	18,500.00
01-2000-7230	BOOTH MAINTENANCE	1,917.94	1,300.00	1,802.00	1,375.00	1,498.00	3,300.00
01-2000-7240	ICE PLANT/MACH MAINTENANCE	18,153.39	12,000.00	232.00	7,500.00	17,768.00	18,000.00
01-2000-7300	FUNDRAISING EXPENSE	10,992.69	10,500.00	0.00	4,583.31	11,000.00	11,000.00
01-2000-7400	BAD DEBT	398.63	0.00	0.00	0.00	0.00	0.00
01-2000-7450	TSFR TO CAPITAL RESERVES	420.00	0.00	0.00	0.00	0.00	0.00
01-2000-7500	CAPITAL PURCHASES	3,768.05	15,000.00	0.00	6,250.00	15,000.00	15,000.00
01-2000-7800	AMORTIZATION	1,560.40	0.00	0.00	0.00	0.00	0.00
Total Expense		216,257.62	213,500.00	58,073.84	100,608.69	183,387.17	241,461.01
Dept Excess Revenue Over (Under) Expenditures		7,763.25	0.00	46,708.08	0.14	(46,708.08)	0.00

GB#7.1.3
MAY 20 2020

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 5 Ending MAY 31,2020

Account	Description	Previous Year Total Actual	Total Budget	Current Year To Date Actual	To Date Budget	Budget Remaining	Total Budget
Category Excess Revenue Over (Under)	Expenditures	7,763.25	0.00	46,708.08	0.14	(46,708.08)	0.00

General Ledger
Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 5 Ending MAY 31,2020

Account	Description	Previous Year Total		Current Year To Date		Budget Remaining	Total Budget
		Actual	Budget	Actual	Budget		
REPORT SUMMARY							
01-2000	INCOME STATEMENT	224,020.87	213,500.00	104,781.92	100,608.83	136,679.09	241,461.01
	Fund 01 Total Revenue	224,020.87	213,500.00	104,781.92	100,608.83	136,679.09	241,461.01
01-2000	INCOME STATEMENT	216,257.62	213,500.00	58,073.84	100,608.69	183,387.17	241,461.01
	Fund 01 Total Expenditure	216,257.62	213,500.00	58,073.84	100,608.69	183,387.17	241,461.01
	Fund 01 Excess Revenue Over (Under) Expenditures	7,763.25	0.00	46,708.08	0.14	(46,708.08)	0.00
	Report Total Revenue	224,020.87	213,500.00	104,781.92	100,608.83	136,679.09	241,461.01
	Report Total Expenditure	216,257.62	213,500.00	58,073.84	100,608.69	183,387.17	241,461.01
	Report Excess Revenue Over (Under) Expenditures	7,763.25	0.00	46,708.08	0.14	(46,708.08)	0.00

Donna Funston

To: Tracey Atkinson
Subject: RE: NDCC Budget

From: Tracey Atkinson <tatkinson@mulmur.ca>
Sent: Thursday, May 7, 2020 11:07 AM
To: Heather Boston <hboston@mulmur.ca>; Denise Holmes <dholmes@melancthontownship.ca>; Donna Funston <dfunston@melancthontownship.ca>
Subject: RE: NDCC Budget

Hi Denise and Donna,
Here is an excerpt from my draft minutes:

North Dufferin Community Center 2020 Budget

Council discussed the implications of Covid-19 on the budget, specifically the impacts of the Strawberry Supper and Beef BBQ may have on revenue.

Moved by Clark and Seconded by Cufaro;

WHEREAS Covid-19 has had significant implications on the budget process for N.D.C.C. NOW THEREFORE, Mulmur Council return the N.D.C.C. 2020 Budget to the Board for reconsideration. Carried.

Donna Funston

From: Denise Holmes
Sent: Friday, May 8, 2020 2:20 PM
To: Donna Funston
Subject: NDCC Budget

Hi Donna,

At last night's Council meeting, Council did not approve the NDCC 2020 Budget and directed it back to the Board for a further review.

Should you have any questions, please don't hesitate to ask.

Thank you.

Regards,
Denise Holmes

Please note: Effective 10:00 a.m. on March 17, 2020, the Township of Melancthon Municipal Office will be closed to the Public until further notice. Some of our services are available online (tax payments, planning applications, fire permits) or Staff will be available by phone at 519-925-5525 to assist.



Denise B. Holmes, AMCT | Chief Administrative Officer/Clerk | Township of Melancthon |

dholmes@melancthontownship.ca | PH: 519-925-5525 ext 101 | FX: 519-925-1110 | www.melancthontownship.ca |

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Donna Funston

From: Heather Boston <hboston@mulmur.ca>
Sent: Monday, May 11, 2020 10:32 AM
To: Donna Funston; Tracey Atkinson; Denise Holmes
Cc: Patty Clark
Subject: Proposed Changes to NDCC Budget
Attachments: Proposed Arena Budget 2020.pdf

Hi Donna,

Here are the proposed changes to the budget to find the savings within the budget to eliminate the fundraising income for 2020 if the Beef BBQ and Strawberry supper aren't a go.

Since we will only have 11 Hydro bills this year plus the savings in hydro from taking the ice out sooner we should be able to save the money there. We will also save money in the Furnace Fuel/Zamboni Propane line because the new water heaters are propane and they used to be run on fuel so I have noticed that our fuel costs have dramatically decreased since we got the new water heater. The Water heaters don't affect the hydro expense line like we had thought since they didn't run on hydro.

Hope this helps and please let me know if there will be a Board meeting.

Thanks,

Heather Boston, CPA, CA, CGA, BComm | Treasurer
Township of Mulmur | 758070 2nd Line East | Mulmur, Ontario L9V 0G8
Phone 705-466-3341 ext. 233 | Fax 705-466-2922 | hboston@mulmur.ca



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The Township Municipal office will be closed to the public until further notice due to COVID-19. All Council meetings will be converted to electronic meetings. All public meetings, committee/board meetings and public gatherings will be cancelled and rescheduled at a later date. The Township will continue to provide services and appreciate your patience and understanding during this time. Please see our website for more information. Please note that the Township has declared this an Emergency, and has alternative procedures in place to deal with the continuance of services and safety.

**NDCC Board of Management
2020 Budget**

updated March 27, 2020

Account	Description	2018 Actuals	2018 Budget	2019 Actual	2019 Budget	Final 2020 Budget	Proposed 2020 Budget	Budget Variance	Comments
REVENUES									
01-2000-4000	MULMUR GRANT	25,277	25,277	55,024	55,024	54,410	54,410	(613)	-1.11%
01-2000-4010	MELANCTHON GRANT	25,277	25,277	55,024	55,024	54,410	54,410	(613)	-1.11%
01-2000-4020	DONATION REVENUE	100	-	3,239	-	-	-	0	
01-2000-4030	FUNDRAISING REVENUE	20,273	20,000	19,047	20,000	19,000		(1,000)	BBQ, Straw, Supper
01-2000-4100	MINOR RATE RENTAL REVENUE	45,901	45,000	54,021	45,000	54,000	54,000	9,000	
01-2000-4110	ICE RENTAL REVENUE (PRIME)	47,663	52,000	50,823	52,000	51,000	51,000	(1,000)	
01-2000-4115	ICE RENTAL REVENUE (NON-PRIME)	697	500	1,633	500	500	500	0	
01-2000-4120	NON-RESIDENT USER FEES	3,578	3,000	3,696	3,250	3,250	3,250	0	
01-2000-4200	BOOTH RENTAL REVENUE	3,561	4,300	2,170	5,000	2,100	2,100	(2,900)	
01-2000-4210	HALL RENTAL REVENUE	2,230	2,600	4,012	2,600	4,000	4,000	1,400	
01-2000-4220	FLOOR RENTAL REVENUE	463	-	97	-	-	-	0	
01-2000-4230	SIGN RENTAL REVENUE	3,980	4,160	3,840	4,160	3,800	3,800	(360)	
01-2000-4240	VENDING MACHINE REVENUE	238	250	109	-	-	-	0	
01-2000-4300	PENALTIES & INTEREST	773	525	869	525	850	850	325	
01-2000-4500	PRIOR YEAR DEFICIT			(29,582)	(29,582)	(5,860)	(5,860)	23,722	
	TOTAL REVENUE	180,011	182,888	224,021	213,500	241,461	222,461		
EXPENSES									
01-2000-7000	WAGES	52,760	45,000	68,452	55,000	70,000	70,000	15,000	
01-2000-7005	BENEFITS-EI/PPP/WSIB/EHT	5,066	5,600	5,478	5,600	5,600	5,600	0	
01-2000-7010	BENEFITS-OMERS	1,740	3,000	-	-	4,950	4,950	4,950	
01-2000-7012	MILEAGE			284		300	300	300	
01-2000-7015	STAFF TRAINING/DUES, FEES, SUBSCRIP	1,556	300	1,149	300	1,000	1,000	700	
01-2000-7100	OFFICE/COMPUTER SUPPLIES	1,901	1,200	2,428	1,700	2,000	2,000	300	
01-2000-7110	COMMUNICATION	2,512	3,000	1,968	3,000	2,000	2,000	(1,000)	
01-2000-7115	INSURANCE	11,763	12,200	12,518	12,200	13,300	13,300	1,100	
01-2000-7120	HEALTH & SAFETY	2,087	2,800	1,903	2,800	2,000	2,000	(800)	billed at y/e
01-2000-7125	PROF FEES - AUDIT	1,403	1,188	611	1,400	611	611	(789)	per quote
01-2000-7130	PROF FEES - WATER TESTING	232	300	393	300	400	400	100	
01-2000-7150	BANK CHARGES	388	500	772	400	500	500	100	
01-2000-7200	HYDRO	55,360	60,000	50,085	60,000	58,000	50,000	(2,000)	
01-2000-7210	FURNACE FUEL/ZAMB PROPANE	15,067	12,000	14,712	12,000	15,000	15,000	3,000	
01-2000-7220	BLDG/GROUNDS MAINTENANCE	23,665	15,000	18,293	20,000	18,500	18,500	(1,500)	
01-2000-7230	BOOTH MAINTENANCE	4,462	1,300	1,918	1,300	3,300	3,300	2,000	\$1,600 roller shutter
01-2000-7240	ICE PLANT/MACH MAINT	18,771	9,000	18,153	12,000	18,000	18,000	6,000	
01-2000-7300	FUNDRAISING EXPENSE	10,859	10,500	10,993	10,500	11,000		500	
01-2000-7400	BAD DEBT	0	-	399	-	-	-	0	
01-2000-7500	CAPITAL PURCHASES	0	-	19,372	15,000	15,000	15,000	0	
	TOTAL EXPENSES	209,593	182,888	229,881	213,500	241,461	222,461	27,961	13.10%
	Net Income/(Deficit)	(29,582)	0	(5,860)	0	0	0		
Operating Reserve Continuity		2018	2019	2020					
Opening Reserve Balance		-	40,000	40,000					
Operating Levy Mulmur		20,000	-	-					
Operating Levy Melancthon		20,000	-	-					
Ending Reserve Balance		40,000	40,000	40,000					

Financial Statements of

**NORTH DUFFERIN
COMMUNITY CENTRE**

Year ended December 31, 2019
(Unaudited)

EB#7.1.5
MAY 20 2020

NORTH DUFFERIN COMMUNITY CENTRE

Table of Contents

December 31, 2019

	Page
Notice to Reader communication	
Financial Statements:	
Statement of Financial Position	1
Statement of Operations	2
Statement of Accumulated Surplus.....	3
Notes to Financial Statements	4



KPMG LLP
115 King Street South
2nd Floor
Waterloo ON N2J 5A3
Canada
Tel 519-747-8800
Fax 519-747-8830

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of North Dufferin Community Centre as at December 31, 2019 and the statements of operations and accumulated surplus for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these financial statements may not be appropriate for their purposes.

The comparative information was compiled by another firm of chartered accountants.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

April 27, 2020

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

NORTH DUFFERIN COMMUNITY CENTRE

Statement of Financial Position

December 31, 2019, with comparative information for 2018
(Unaudited - See Notice to Reader)

	2019	2018
Financial Assets		
Cash and cash equivalents	\$ 33,075	\$ 16,996
Accounts receivable	31,698	28,113
	<u>64,773</u>	<u>45,109</u>
Financial Liabilities		
Accounts payable and accrued liabilities	32,965	36,268
Net financial assets	<u>31,808</u>	<u>8,841</u>
Non-Financial Assets		
Prepaid expenses	6,837	6,082
Tangible capital assets	14,098	-
	<u>20,935</u>	<u>6,082</u>
Accumulated surplus	<u>\$ 52,743</u>	<u>\$ 14,923</u>

See accompanying notes to financial statements.

NORTH DUFFERIN COMMUNITY CENTRE

Statement of Operations

December 31, 2019, with comparative information for 2018
(Unaudited - See Notice to Reader)

	2019	2018
Revenue:		
Ice rentals	\$ 106,476	\$ 94,261
Grant- Township of Mulmur	55,024	45,277
Grant- Township of Melancthon	55,024	45,277
Fundraising	19,046	24,778
Miscellaneous	4,916	8,569
Hall rental	4,012	2,693
Non-resident user fees	3,696	-
Donations	3,239	100
Booth rentals	2,170	3,561
	<u>253,603</u>	<u>224,516</u>
Expenses:		
Staffing costs	74,215	59,567
Hydro	50,085	55,360
Repairs and maintenance	36,447	42,436
Fuel	14,712	15,067
Insurance	12,518	11,763
Fundraising expenses	10,993	10,859
Capital purchases	3,768	-
Office	2,428	3,988
Telephone	1,968	2,512
Booth Supplies	1,918	4,462
Health and safety	1,903	-
Amortization	1,506	-
Licences and fees	1,149	1,556
Interest and bank charges	772	388
Professional fees	610	1,403
Bad debts	398	-
Water testing	393	232
	<u>215,783</u>	<u>209,593</u>
Annual surplus	37,820	14,923
Accumulated surplus, beginning of year	14,923	-
Accumulated surplus, end of year	<u>\$ 52,743</u>	<u>\$ 14,923</u>

See accompanying notes to financial statements.

NORTH DUFFERIN COMMUNITY CENTRE

Statement of Accumulated Surplus

December 31, 2019, with comparative information for 2018
(Unaudited - See Notice to Reader)

	2019	2018
Surplus (deficit):		
Surplus (deficit) from general fund operations	\$ 7,818	\$ (29,582)
Reserves:		
Operating reserve	40,000	40,000
Facility development reserve	4,925	4,505
	44,925	44,505
Accumulated surplus	\$ 52,743	\$ 14,923

See accompanying notes to financial statements.

NORTH DUFFERIN COMMUNITY CENTRE

Note to Financial Statements

Year ended December 31, 2019
(Unaudited - See Notice to Reader)

On September 7, 2017 the Townships of Mulmur and Melancthon signed an agreement to officially form a joint municipal service board. The service board is managed by an eight member board known as the North Dufferin Community Centre Joint Board of Management. Four members have been appointed from each participating municipality to the joint municipal service board.

1. Basis of presentation:

The recognition, measurement, presentation and disclosure principles in these financial statements may not be in accordance with the requirements of any of the financial reporting frameworks in the CPA Canada Handbook – Public Sector Accounting.

AGREEMENT AS OF *September 7, 2017*

BETWEEN:

**THE CORPORATION OF THE TOWNSHIP OF MULMUR,
hereinafter referred to as "Mulmur"**

-and-

**THE CORPORATION OF THE TOWNSHIP OF MELANCTHON,
hereinafter referred to as "Melancthon"**

This Agreement witnesseth that, in consideration of the mutual covenants and conditions herein contained, Mulmur and Melancthon agree to the following:

1. Mulmur is the owner of the lands identified as Con 3 W E PT Lot 25, RP 7R-4424 Part 3, on which the facility known as the North Dufferin Community Centre ("NDCC") is located. The NDCC includes all land, buildings, improvements, equipment and chattels pertaining to its operations.
2. Mulmur Township shall continue to be the sole owner of the NDCC.
3. The NDCC shall be operated in compliance with the provisions of the *Municipal Act, 2001*, SO 2001, c 25, and any applicable regulations, as amended from time to time.
4. The NDCC shall be managed by a joint municipal service board of the Townships of Mulmur and Melancthon, constituted by this agreement pursuant to s. 202 of the *Municipal Act, 2001*. The said joint municipal service board shall be known as the NDCC Board of Management ("Board"), which shall have all the powers given by the *Municipal Act, 2001*, and those given by this Agreement.
5. The Board shall have eight (8) members, all of whom have voting rights. The Board shall be comprised of one (1) member of Council from each of Mulmur and Melancthon, two (2) community members from each of Mulmur and Melancthon, and two (2) other community members-at-large. The Board shall recommend nominated candidates, drawn from community applicants to the parties. The Board members shall be appointed by both parties by resolution. In the event of a disagreement, each party shall appoint 3 community members of its choice to the Board. Nominated candidates shall serve for a term of which they are appointed. The parties shall also have the power to designate the appointed Council representatives to the Board, and may set their term on the Board, not to exceed the term of the Council on which they sit. The quorum of the Board shall be five (5).
6. No person shall be appointed as a Board member unless that person has been appointed by the parties in accordance with the previous paragraph, and has received a Criminal Records Check to the satisfaction of both parties' Councils.
7. The Board shall elect a Chairperson (Chair) and Vice-Chairperson from among its members at the first meeting of the Board each calendar year. The Chair shall preside at all meetings of the Board and be charged with the general administration of the business and affairs of the Board. The minutes of that meeting shall identify the persons elected to each of the identified positions.
8. The Board shall hold an Annual General Meeting at the call of the Chair, with due prior notice to both parties
9. The Board shall operate under the Procedural By-law of Mulmur.
10. Insurance shall be provided through Mulmur's insurance provider and the cost will be billed to the Board.
11. A staff member from Melancthon shall act as the Secretary of the Board at no cost.

12. The Treasurer of Mulmur shall act as the Treasurer of the Board at no cost. The Treasurer shall keep full and accurate books and records of all transactions of the Board. The Treasurer shall render to the Board at the meetings thereof, or whenever required, an account of all transactions and of the financial position of the Board. The Treasurer shall pay only such items as are approved by the Board.
13. It shall be the policy of the Board that the current year's operating surplus or deficit be allocated to the followings year's budget over and above a \$40,000 operating reserve maintained for cash flow purposes.
14. Each Township shall contribute \$20,000 on January 1, 2018, to create an operating reserve for the Board to utilize for cash flow purposes.
15. Commencing 2018, levies shall be paid on February 1st, May 1st, August 1st and October 1st of each year.
16. The Board will maintain a recreational capital reserve account to hold any unused capital contributions each year. This reserve will be used to absorb the impact of large purchases and/or unforeseen emergency capital requirements as approved by the Board. A report on the balance of the reserves shall be provided on an annual basis or as requested by the parties.
17. The Board shall develop other organization structure and procedural rules as may be thought desirable.
18. The Board shall have responsibility and authority, including employment contracts, for staff for both the facilities and the programs.
19. Subject to statutory restrictions and those set out in this agreement, the Board shall develop policies, rules, and fee schedules to be approved by each Township.
20. The Board shall prepare the estimate of the Board's net financial requirements for the year ("Budget"). There shall be no deficit budgeting. The Board shall work co-operatively and equitably with the parties to the Agreement to fund all operational and developmental expenses.
21. The Budget shall be submitted annually to each Township for approval no later than October 31st. The parties shall have the right to amend the Budget by mutual agreement prior to approval.
22. Upon approval of the Budget by both parties, each party shall appropriate such monies as may be requisitioned by the Board from time to time not to exceed the monies identified in the approved Budget.
23. The Board shall not make or incur liability for any expenditure that is not approved as part of its Budget, and the parties shall not be liable for any expenditure that is not approved.
24. Regardless of the source and extent of funding, the Board must approve all development and improvements.
25. The parties shall be responsible for the approved operating and capital levies expenditures and any deficit of the Board as follows:
 - Mulmur 50%
 - Melancthon 50%
26. The Board shall keep books and records, approve expenditures and issue cheques in accordance with the Budget.
 - a. The Board shall maintain its own separate bank account.
 - b. All accounts to be paid shall be approved by the Board (this may occur after payment has happened in order to avoid late payment fees).

- c. All cheques shall be signed by the Chair or designate and the Treasurer or designate of the Board.
 - d. The Board's accounts shall be audited annually by the Municipal auditor or more frequently as may be required by the Board.
 - e. The draft minutes of the Board shall be promptly circulated to the respective municipal Councils.
27. In the event that either Mulmur or Melancthon wishes to cease participating in the Board, they may do so by providing one (1) year written notice of termination to the other party and the Board. Any written notice given as aforesaid shall terminate this Agreement as of the 31st of December of the next calendar year.
28. The parties shall renegotiate this agreement in the event that an additional municipality or other permitted party wishes to join in this agreement and is approved by all parties to this agreement.
29. This Agreement is personal to the parties and may not be assigned.
30. The parties covenant that they are entering into this Agreement in good faith and that they shall carry out its provisions in good faith.
31. All previous agreements signed are hereby null and void.

In WITNESS WHEREOF each of the parties hereto has affixed its corporate seal attested to by the proper officers duly authorized in that behalf;

SIGNED, SEALED AND DELIVERED
in the presence of:

**THE CORPORATION OF THE
TOWNSHIP OF MULMUR**

Deputy Carl Hawkins
MAYOR

Terry Houser
CLERK

**THE CORPORATION OF THE
TOWNSHIP OF MELANCTHON**

[Signature]
MAYOR

Denise Palmer
CLERK