



# SHELBURNE & DISTRICT FIRE BOARD

## AGENDA

March 1, 2022

### **7:00 pm Electronic Meeting - Zoom ID 885 0837 5442**

1. Opening of Meeting
2. Additions or Deletions to Agenda
3. Approval of Agenda
4. Approval of Minutes – February 1, 2022
5. Disclosure of Pecuniary Interest
6. Public Question Period (15 min)
7. **Delegations / Deputations:**
  - 7.1 No Delegations
8. **Unfinished Business:**
  - 8.1 Closed Session
  - 8.2 Automatic Aid Agreement
9. **New Business:**
  - 9.1 Annual Audit – Review Engagement Letter
10. **Chief's Report:**
  - 10.1 Monthly Reports – (February 2022)
  - 10.2 Update from Fire Chief
11. **Future Business:**
  - 11.1 Nothing at this time.
12. Accounts & Payroll – (February 2022)
13. Confirming Motion; Adjournment & Next Meeting Date



## **SHELburne & DISTRICT FIRE BOARD**

February 1, 2022

The Shelburne & District Fire Department **Board of Management** meeting was held electronically (Zoom ID 864 3977 7829) on the above mentioned date at 7:00 P.M.

### **Present**

As per attendance record.

#### 1. **Opening of Meeting**

1.1 Chair, Walter Benotto, called meeting to order at 7:00 pm.

#### 2. **Additions or Deletions**

None.

#### 3. **Approval of Agenda**

##### 3.1 **Resolution # 1**

Moved by S. Martin – Seconded by S. Hall

#### **BE IT RESOLVED THAT:**

The Board of Management approves the agenda as amended.

**Carried**

#### 4. **Approval of Minutes**

##### 4.1 **Resolution # 2**

Moved by J. Horner – Seconded by F. Nix

#### **BE IT RESOLVED THAT:**

The Board of Management adopt the minutes under the date of January 4, 2022 as circulated.

**Carried**

#### 5. **Pecuniary Interest**

5.1 No pecuniary interest declared.

6. **Public Question Period**

6.1 No questions.

7. **Delegations / Deputations**

7.1 No delegations present.

8. **Unfinished Business**

8.1 None.

9. **New Business**

9.1 Automatic Aid Agreement

This is an Automatic Aide agreement with Southgate for Tanker Service within Melancthon Township. The Board approves the Agreement.

9.2 Closed Session

**Resolution # 3**

Moved by S. Hall – Seconded by M. Mercer

BE IT RESOLVED THAT:

The Shelburne & District Fire Board do now go “in camera” to discuss the following: personal matters about an identifiable individual, including municipal or local board employees.

**Carried**

**Resolution # 4**

Moved by G. Little – Seconded by E. Hawkins

BE IT RESOLVED THAT:

We do now rise and report progress at 7:18p.m.

**Carried**

10. **Chief's Report**

10.1 **Monthly Reports (January 2022)**

There was a total of 23 incidents for the month of January.

Given the recent fires in Hornings Mills, is there an education piece that could be done? The Chief agrees that would be beneficial, we will plan to do one in the next couple weeks.

10.2 **Update from the Fire Chief**

The Chief advised that there were 2 inspections completed and 2 in progress. Review the Masonville service station re-development plans.

The new Pump 27 is in service, and the old Pump 27 is listed on GovDeals.com, closing on February 4<sup>th</sup>.

11. **Future Business:**

11.1 Annual Audit (RLB)

12. **Accounts & Payroll – January 2022**

12.1 **Resolution # 5**

Moved by M. Mercer – Seconded by G. Little

**BE IT RESOLVED THAT:**

The bills and accounts in the amount of \$679,650.82 for the period of December 30, 2021 to January 27, 2022 as presented and attached be approved for payment.

**Carried**

14. **Confirming and Adjournment**

14.1 **Resolution # 6**

Moved by E. Hawkins – Seconded by S. Martin

**BE IT RESOLVED THAT:**

All actions of the Board Members and Officers of the Shelburne and District Fire Board of Management, with respect to every matter addressed and/or adopted by the Board on the above date are hereby adopted, ratified and confirmed; And each motion, resolution and other actions taken by the Board Members and Officers at the meeting held on the above date are hereby adopted, ratified and confirmed.

**Carried**

14.2 **Resolution # 7**

Moved by W. Hannon – Seconded by M. Mercer

**BE IT RESOLVED THAT:**

The Board of Management do now adjourn at 7:36 pm to meet again on March 1, 2022 at 7:00 pm or at the call of the Chair.

**Carried**

Respectfully submitted by:

Approved:

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Nicole Hill  
Secretary-Treasurer

Walter Benotto  
Chairperson

## SHELBURNE & DISTRICT FIRE BOARD MEMBERS

Meeting Attendance Record Under Date of February 1, 2022

<b>Municipality / Member</b>	<b>Present</b>	<b>Absent</b>
<b>Township of Amaranth</b>		
Heather Foster	X	
Gail Little	X	
<b>Town of Mono</b>		
Sharon Martin	X	
Fred Nix	X	
<b>Township of Melancthon</b>		
Wayne Hannon	X	
Margaret Mercer	X	
<b>Town of Shelburne</b>		
Walter Benotto	X	
Shane Hall	X	
<b>Township of Mulmur</b>		
Earl Hawkins	X	
Janet Horner	X	
<b>Staff</b>		
Ralph Snyder – Fire Chief	X	
Jeff Clayton – Deputy Chief		X
Nicole Hill – Sec/Treas.	X	

**AUTOMATIC AID AGREEMENT** made this \_\_\_\_\_ day of \_\_\_\_\_ 2022.

(the "Agreement")

**BETWEEN:**

**THE CORPORATION OF THE TOWNSHIP OF SOUTHGATE**

Hereinafter called "Southgate"

**AND**

**SHELBURNE AND DISTRICT FIRE DEPARTMENT JOINT BOARD OF MANAGEMENT**

Hereinafter called "Shelburne"

**WHEREAS** Subsection 20(1) of the Municipal Act, 2001 allows a municipality to enter into an agreement with another municipality to jointly provide, for their joint benefit, any matter which all of them have the power to provide within their own boundaries;

**AND WHEREAS** Subsection 2(5) of the Fire Protection and Prevention Act, Chapter 4, Statutes of Ontario, 1997 ("FPPA") provides that a municipality may enter into an agreement to provide such fire protection services as may be specified in the agreement to lands or premises that are situated outside the territorial limits of the municipality and to receive such fire protection services as may be specified in the agreement from a fire department situated outside the territorial limits of the municipality;

**AND WHEREAS** Subsection 1(4) of the FPPA defines an automatic aid agreement to mean any agreement under which a municipality agrees to ensure the provision of an initial response to, *inter alia*, fires that may occur in a part of another municipality where a fire department in the municipality can respond more quickly than any fire department situated in the other municipality;

**AND WHEREAS** Section 2 (6) of the FPPA authorizes a municipality to enter into automatic aid agreements with other municipalities to provide and / or receive fire protection services;

**AND WHEREAS** Subsection 13(3) of the FPPA states that a firefighter or such other person as may be authorized by the fire chief may, without a warrant, enter on lands or premises that are outside the territorial limits of the municipality of the fire department that employs the firefighter or fire chief for the purposes of fighting a fire or of providing rescue or emergency services on such lands or premises if the council of the municipality has entered into an automatic aid agreement under which the entry is permitted;

**AND WHEREAS** Southgate operates fire protection services and assets that are suitable to meet municipal responsibilities required by the FPPA through a department established by the Township of Southgate;

**AND WHEREAS** Shelburne operates fire protection services and assets that are suitable to meet municipal responsibilities required by the FPPA through a department established by the Town of Shelburne;

**AND WHEREAS** Shelburne is prepared to provide Fire Protection Services in the Southgate Automatic Aid Fire Area on the terms and conditions of this Agreement;

**AND WHEREAS** Southgate is prepared to provide Fire Protection Services in the Shelburne Automatic Aid Fire Area on the terms and conditions of this Agreement;

**NOW THEREFORE**, in consideration of the mutual covenants and agreements herein contained, it is mutually agreed between the parties hereto, as follows;

1. In this agreement,
  - a. **“Designate”** means a person who in the absence of the Fire Chief has the same powers and authority as the Fire Chief;
  - b. **“Fire Chief”** means the chief of either the fire department established by Shelburne, or the fire department established by Southgate;
  - c. **“Fire Protection Tanker Operations”** means the provision of a tanker filled with water along with a minimum of two firefighters to conduct tanker shuttle operations for fire protection purposes that is automatically and simultaneously dispatched in cooperation to the Shelburne Automatic Aid Fire Area or the Southgate Automatic Aid Fire Area depending on incident location.
  - d. **“Shelburne Automatic Aid Fire Area”** means the fire area(s) of Shelburne as described in schedule “A” attached to and forming part of this Agreement;
  - e. **“Southgate Automatic Aid Fire Area”** means the fire area(s) of Southgate as described in schedule “A” attached to and forming part of this Agreement;
  - f. **“Tanker”** means fire apparatus designed to carry large volumes of water, including in connection with Fire Protection Tanker Operations.
2. Southgate agrees to the provision of Fire Protection Tanker Operations to Shelburne in the Shelburne Automatic Aid Fire Area, subject to the terms of this Agreement.
3. Shelburne agrees to the provision of Fire Protection Tanker Operations to Southgate in the Southgate Automatic Aid Fire Area, subject to the terms of this Agreement.
4. Southgate’s initial response to areas outlined on the attached maps shall include the automatic and simultaneous dispatch of the Shelburne Tanker by Owen Sound Police Services dispatch. Subject to the terms herein this Agreement, Shelburne is to respond in cooperation with Southgate to all calls to areas outlined on the attached maps within the Southgate Automatic Aid Fire Area when it is a confirmed structure fire.
5. Shelburne initial response to areas outlined on the attached maps shall include the automatic and simultaneous dispatch of the Southgate Tanker by Tillsonburg fire dispatch. Subject to the terms herein this Agreement, Southgate is to respond in cooperation with Shelburne to all calls to areas outlined on the attached maps within the Shelburne Automatic Aid Fire Area when it is a confirmed structure fire.
6. Should either respective fire chiefs, or designate, require assistance or believe assistance may be required, by way of additional personnel, apparatus, or equipment, in addition to that provided by Sections 4 and 5 above, at an occurrence in the either the Shelburne Automatic Aid Fire Area or the Southgate Automatic Aid Fire Area as the case may be, such assistance shall be summoned under provisions of the Grey County Mutual Aid Plan or Dufferin County Mutual Aid Plan.
7. Notwithstanding Sections 2 and 3, a Fire Chief or Designate may deny the request to supply all or part of the Fire Protection Tanker Operations and at any time during the provision of the Fire Protection Tanker Operations to the other party’s Automatic Aid Fire Area order the return of all or part of such personnel, apparatus and equipment involved for any reason in their sole discretion including but not limited to situations where response personnel, apparatus and/or equipment are required in its own jurisdiction.
8. The Fire Chief or his or her Designate of the fire area in which an incident requiring Fire Protection Tanker Operations is taking place, shall have full authority and control over any activities in which the fire department may be engaged in.



9. A map of the Shelburne Automatic Aid Fire Area clearly indicating the civic address of each intersection has been provided in Schedule "A" attached to and forming part of this Agreement. Shelburne has and will continue to identify all streets, and roads in the Shelburne Automatic Aid Fire Area by having them marked by signage at all intersections. Shelburne agrees to install signage to identify all bridges in the Shelburne Automatic Aid Fire Area as to weight limits and advice or alternate routes for the apparatus to travel. Bridges identified as being unable to carry the weight of the Tankers have been set out in Schedule "A". Any such bridges, so identified, will either limit or exclude Fire Protection Tanker Operations where the use of any of these bridges is required by a Tanker.
10. A map of the Southgate Automatic Aid Fire Area clearly indicating the civic address of each intersection has been provided in Schedule "A" attached to and forming part of this Agreement. Southgate has and will continue to identify all streets, and roads in the Southgate Automatic Aid Fire Area by having them marked by signage at all intersections. Southgate agrees to install signage to identify all bridges in the Southgate Automatic Aid Fire Area as to weight limits and advice or alternate routes for the apparatus to travel. Bridges identified as being unable to carry the weight of the Tankers have been set out in Schedule "A". Any such bridges, so identified, will either limit or exclude Fire Protection Tanker Operations where the use of any of these bridges is required by a Tanker.
11. In consideration of the provision of Fire Protection Tanker Operations undertaken by Southgate and Shelburne in the respective fire areas pursuant to this Agreement, both parties agree that these services are reciprocal and will not be billable to either Municipality.
12. Where a party to this Agreement (hereinafter sometimes called the "Supplying Party") supplies another party to this Agreement (hereinafter sometimes called the "Assisted Party") with services, equipment and/or personnel pursuant to this Agreement, the Assisted Party shall release, indemnify and save harmless the Supplying Party from and against any and all claims, causes of action, suits, demands and expenses whatsoever arising out of or related to the services, equipment and/or personnel provided by the Supplying Party, its servants, employees or agents, their failure to respond to a request for automatic response pursuant to this Agreement or their failure to render adequate assistance or any assistance at all. For clarity, each party is responsible to pay any insurance deductibles charged by its own insurance company arising from any claims and shall release the other party from responsibility therefor.
13. The release and indemnity provided for in section 12 shall not apply:
  - a. to gross negligence or willful misconduct by any Supplying Party; or
  - b. in connection with any damage caused or injury suffered or caused by the Supplying Department travelling to the scene of an Emergency Incident; or
  - c. any costs associated with WSIB claims.
14. This Agreement does not constitute the Assisted Party as the employer of any firefighter of a Supplying Party. Any WSIB claims by any firefighters of a Supplying Party arising out of or related to this Agreement, shall be the responsibility of the Supplying Department.
15. So often as there may be any dispute between the parties to this Agreement, including, but not limited to the interpretation of this Agreement, the same shall be submitted to arbitration under the provisions of the *Arbitration Act, 1991, (Ontario)* as amended or replaced, and the decision rendered in respect of such proceedings shall be final and binding upon the parties to this agreement.
16. This Agreement enhances and is in addition to and does not derogate from any existing or future Mutual Aid Agreement as may be or may have been entered into by the parties.
17. If any covenant, provision, or term of this agreement should at any time be held by any competent tribunal to be void or unenforceable, then the agreement shall

not fail but the covenant, provision or term shall be deemed to be severable from the remainder of this agreement which shall remain in full force and effect mutatis mutandis.

18. This Agreement shall come into force on the date when it is executed and shall remain in force until either party provides written notice of termination at least 365 days prior to the desired date of termination.

19. It is further agreed that everything herein shall respectively ensure to the benefit of and be binding upon the parties here to and their respective successors and assigns.

**In Witness Whereof**, this instrument has been executed by the duly authorized officers of the parties hereto on the day and year first above written.

**SHELBURNE AND DISTRICT FIRE  
DEPARTMENT JOINT BOARD OF  
MANAGEMENT**

PER: \_\_\_\_\_

, CHAIR

PER: \_\_\_\_\_

, Clerk

Date: \_\_\_\_\_

*We have the authority to bind the corporation*

**THE CORPORATION OF THE TOWNSHIP OF SOUTHGATE**

PER: \_\_\_\_\_

John Woodbury, Mayor

PER: \_\_\_\_\_

Lindsey Green, Clerk

Date: \_\_\_\_\_

*We have the authority to bind the corporation*

## SCHEDULE "A"

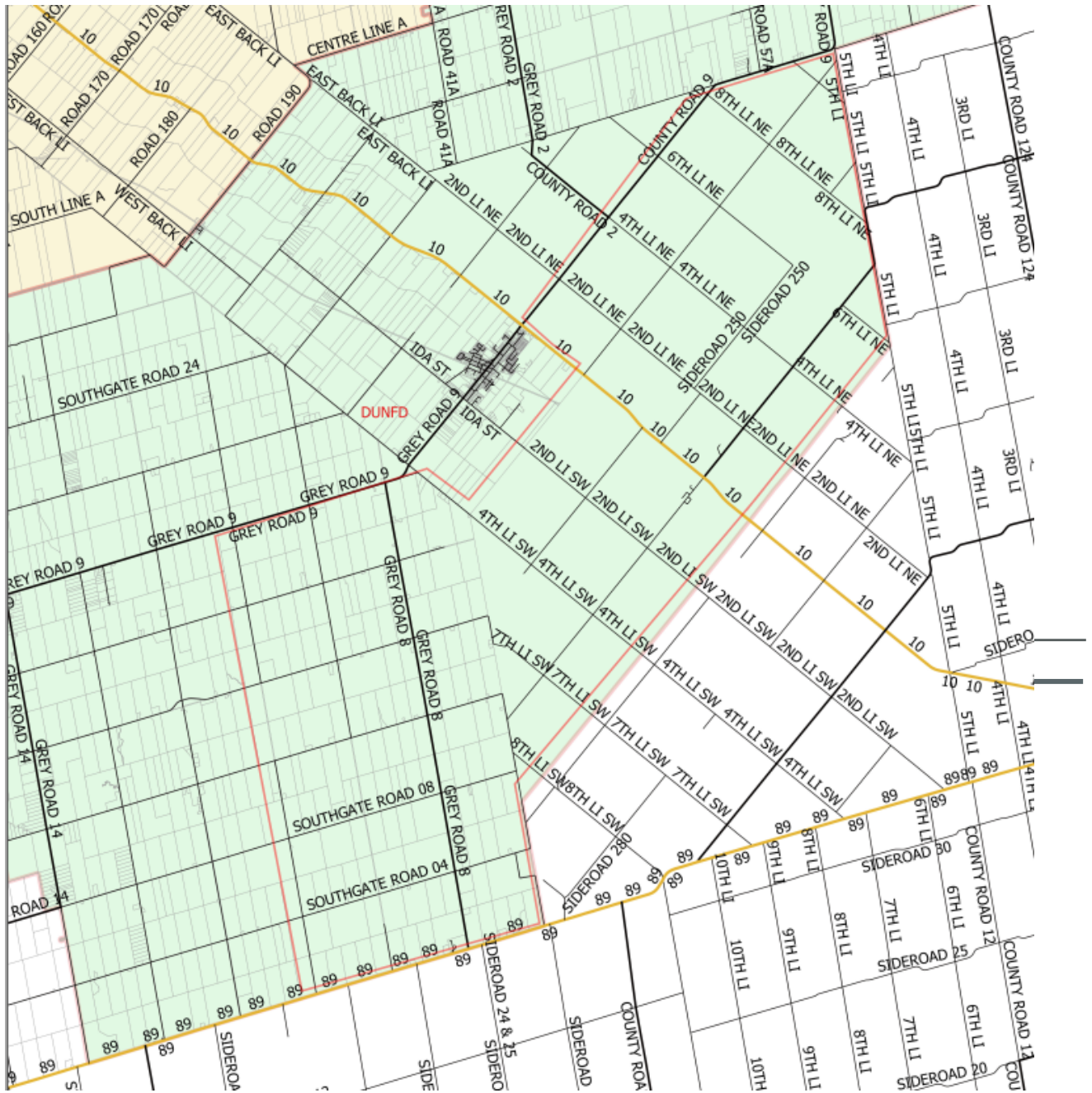
### Map of Shelburne Automatic Aid Fire Area

Road Description	Municipal Addresses Number Range
10 <sup>th</sup> Line SW	037068 to 037125
8 <sup>th</sup> Line SW	057012 to 057396
7 <sup>th</sup> Line SW	076040 to 077423
4 <sup>th</sup> Line SW	096041 to 097437
2 <sup>nd</sup> Line SW	116063 to 117462
Highway 10	156302 to 157447
2 <sup>nd</sup> Line NE	197075 to 197364
4 <sup>th</sup> Line NE	237046 to 237234
5 <sup>th</sup> Line NE	396004 to 397362
Highway 89	502140 to 505083
300 Sideroad	522005 to 522186
Dufferin County Road 17	581099 to 582626
280 Sideroad	621064 to 623121
270 Sideroad	641097 to 643132



## Map of Southgate Automatic Aid Fire Area

Road Description	Municipal Addresses Number Range
Properties facing onto	
Southgate Sideroad 19	
Southgate Sideroad 21	
Grey County Rd 8	
Southgate Road 14	146236 to 146749
Southgate Road 12	126235 to 126795
Southgate Road 10	106267 to 106809
Southgate Road 08	086279 to 086729
Southgate Road 04	046365 to 046719
Highway 89	026225 to 026777
Southgate- Melancthon Townline	
Sideroad 240	
Sideroad 250	
Sideroad 260	
7 <sup>th</sup> Line SW	078149 to 077409
4 <sup>th</sup> Line SW	098403 to 097427
2 <sup>nd</sup> Line SW	118387 to 117448
Hwy 10	158567 to 157426
2 <sup>nd</sup> Line NE	198602 to 197491
4 <sup>th</sup> Line NE	238527 to 237234
6 <sup>th</sup> Line NE	278547 to 277032
8 <sup>th</sup> Line NE	319007 to 318004
5 <sup>th</sup> Line (even numbers only, West side of road)	398524 to 398322
10 <sup>th</sup> Line NE	358097 to 358018
Dufferin County Road 9	782111 to 784187
Dufferin County Road 21	682495 to 684031







February 2, 2022

Shelburne & District Fire Department  
c/o Town of Shelburne Municipal Office  
203 Main Street East  
Shelburne, Ontario  
L9V 3K7

**Attention: Ms. Nicole Hill**

Dear Ms. Hill:

You have requested that we review the general purpose financial statements of Shelburne & District Fire Department, which comprise the statement of financial position at December 31, 2021 and the related statements of operations and changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. We are pleased to confirm our acceptance and our understanding of this review engagement for the year ended December 31, 2021 by means of this letter.

Our review will be conducted with the objective of expressing our conclusion on the financial statements. Our conclusion, if unmodified, will be in the form "Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Shelburne & District Fire Department's as at December 31, 2021 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Our Responsibilities**

We will conduct our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. We will perform procedures, primarily consisting of making inquiries of management and others within the entity (as appropriate) and applying analytical procedures, and evaluate the evidence obtained. We will also perform additional procedures if we become aware of matters that cause us to believe the financial statements as a whole may be materially misstated.

These procedures are performed to enable us to express our conclusion on the financial statements in accordance with Canadian generally accepted standards for review engagements. The procedures selected will depend on what we consider necessary in applying our professional judgment, based on our understanding of Shelburne & District Fire Department and its environment, and our understanding of Canadian public sector accounting standards and its application in the industry context.

A review is not an audit of the financial statements, therefore:

- a) There is a commensurate higher risk than there would be in an audit that any material misstatements that exist in the financial statements reviewed may not be revealed by the review, even though the review is properly performed in accordance with Canadian generally accepted standards for review engagements.
- b) In expressing our conclusion from the review of the financial statements, our report on the financial statements will expressly disclaim any audit opinion on the financial statements.

### **Reporting**

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

#### **INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

To the Joint Board of Management of Shelburne & District Fire Department

We have reviewed the accompanying financial statements of Shelburne & District Fire Department that comprise the statement of financial position as at December 31, 2021 and the statements of operations and changes in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility 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.

#### **Practitioner's Responsibility**

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.



**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements of Shelburne & District Fire Department are not prepared, in all material respects, in accordance with the financial reporting provisions of Canadian public sector accounting standards.

Guelph, Ontario

Chartered Professional Accountants  
Licensed Public Accountants

If we determine that a modification to our conclusion on the financial statements is necessary, we will discuss the reasons with you in advance.

**Management's Responsibilities**

Our review will be conducted on the basis that management [and, where appropriate, those charged with governance/oversight] acknowledge and understand that they are responsible for:

- a) The preparation and presentation of the financial statements in accordance with Canadian public sector accounting standards for the purpose of Canadian public sector accounting standards;
- b) 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; and
- c) Providing us with:
  - i) Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
  - ii) Unrestricted access to persons within Shelburne & District Fire Department from whom we determine it necessary to obtain evidence; and
  - iii) Additional information that we may request from management for the purpose of the review may include:
    - Copies of all minutes of meetings of shareholders, directors and committees of directors;
    - Information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
    - Information relating to any illegal or possibly illegal acts, and all facts related thereto;
    - A listing of all related parties and related-party transactions and information pertaining to the measurement and disclosure of transactions with those related parties;
    - An assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;
    - Any plans or intentions that may affect the carrying value or classification of assets or liabilities;
    - An assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with MEASUREMENT UNCERTAINTY, Section 1508 of the CPA Canada Handbook - Accounting, Part II;

- Information relating to claims and possible claims, whether or not they have been discussed with Shelburne & District Fire Department's legal counsel;
- Information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which Shelburne & District Fire Department is contingently liable;
- Information on whether Shelburne & District Fire Department has satisfactory title to assets, whether liens or encumbrances on assets exist, and whether assets are pledged as collateral;
- Information relating to compliance with aspects of contractual agreements that may affect the financial statements; and
- Information concerning subsequent events.

### **Representation from Management**

As part of our review, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning representations made to us in connection with the review.

We will communicate any misstatements identified during the engagement other than those that are clearly trivial. We will request that management correct all the misstatements communicated.

### **Confidentiality**

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each chartered professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Shelburne & District Fire Department unless:

- We have been specifically authorized with prior consent;
- We have been ordered or expressly authorized by law or by the Code of Professional Conduct/Code of Ethics; or
- The information requested is (or enters into) public domain.

In performing our services, we will send messages and documents electronically. You acknowledge that electronic communication carries the possibility of inadvertent misdirection, interception or non-delivery of confidential material, or infection by a virus. If you do not consent to our use of electronic communications, please notify us in writing.

We do not accept responsibility and will not be liable for any damage or loss caused in connection with the interception or corruption of an electronic communication.

### **Use of Information**

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b) We will hold all personal information in compliance with our Privacy Statement.

### **Use and Distribution of Our Report**

Our review engagement report on the financial statements will be issued solely for the use of Shelburne & District Fire Department and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements, and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

### **Reproduction of Review Engagement Report**

If reproduction or publication of our review engagement report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the review engagement report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have reviewed.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

### **Communications**

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and email transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

**Terms and Conditions Supporting the Fee**

Our fees will be determined on the basis of the time spent at our standard billing rates, plus any out-of-pocket disbursements incurred. Each billing is due for payment when received. Our fee estimates take into account that the organization will provide clerical assistance to the extent practicable, including the preparation of various schedules in advance of the year end review. If for any reason Shelburne & District Fire Department is unable to provide such schedules, information and help, RLB LLP and Shelburne & District Fire Department will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

Interest will be charged on overdue balances at the rate of 1.17%, compounded monthly. Overdue balances are defined as those balances which remain outstanding 60 days from the date of the invoice.

**Limitation of Liability**

The liability of RLB LLP to Shelburne & District Fire Department for a claim related to professional services provided pursuant to this agreement, in either contract or tort, is limited to the extent that such liability is covered by errors and omissions insurance in effect from time to time including the deductible therein, which is available to indemnify the chartered professional accountant at the time the claim is made.

In any action, claim, loss or damage arising out of the engagement, Shelburne & District Fire Department agrees and understands that RLB LLP's liability will be several, and not joint and several, and Shelburne & District Fire Department may only claim payment from RLB LLP's proportionate share of the total liability based on degree of fault.

In no event shall RLB LLP be liable to Shelburne & District Fire Department whether the claim be in tort, contract or otherwise, for an amount in excess of the professional fees paid by Shelburne & District Fire Department for the engagement to RLB LLP during the twelve month period commencing from the date of this letter.

**Working Papers Ownership**

All working papers and files, other materials, reports and work created, developed or performed by RLB LLP during the course of the review are the property of RLB LLP, constitute confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

In the event we are requested or authorized by Shelburne & District Fire Department or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for Shelburne & District Fire Department, Shelburne & District Fire Department will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

### **File Inspections**

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

### **Governing Law**

This agreement shall be governed and construed in accordance with the laws of the Province of Ontario, Canada and shall be deemed in all respects to be an Ontario contract. The parties hereby agree to the jurisdiction of the courts of the Province of Ontario with respect to all matters arising under or by virtue of this engagement letter.

### **Timely Performance**

RLB LLP will use all reasonable efforts to complete within any agreed upon time frame the performance of the services described in this engagement letter. However, RLB LLP shall not be liable for failures or delays in performance that arise from causes beyond its control, including the untimely performance by Shelburne & District Fire Department of its obligations.

### **Termination**

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the engagement. Either party may terminate this agreement for any reason upon providing written notice to the other party [not less than 30 calendar days before the effective date of termination]. If early termination takes place, Shelburne & District Fire Department shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the engagement or are unable to come to a conclusion on the financial statements, we may withdraw from the engagement before issuing the review engagement report, or we may issue a denial of our conclusion on the financial statements. If this occurs, we will communicate the reasons and provide details.

**Other Matters**

The foregoing comments deal only with our engagement as your organization's accountant. In the fields of taxation, management accounting and other financial matters, we would be pleased to be of further service. Except as outlined in this letter, this engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement.

Normally, our work in the area of HST and other commodity taxes is limited to that appropriate to ensure the financial statements are materially plausible. Accordingly, the review process may not detect situations where you are incorrectly collecting HST or incorrectly claiming input tax credits, unless material. As you are aware, failure to properly account for the HST could result in you or your organization becoming liable for tax, interest or penalties. These situations may also arise for provincial sales taxes, custom duties and excise taxes. Accordingly, only upon your written request, will we undertake a special engagement to perform detailed work in the area of HST and other commodity taxes.

Considering the economic disruption caused by the Novel Coronavirus (COVID-19), the government of Canada has introduced multiple benefits, including but not limited to the following: Temporary Wage Subsidy (TWS); Canada Emergency Wage Subsidy (CEWS); Canada Emergency Commercial Rent Assistance (CECRA); Canada Emergency Rent Subsidy (CERS); and Canada Emergency Business Account (CEBA), etc. We can assist, and where appropriate, prepare applications for various COVID-19 benefits on request. We will not audit or independently verify the data you provide for the preparation of these calculations. However, we may ask for clarification of the information provided.

Management and, where appropriate, those charged with governance, has the ultimate responsibility for the applications prepared and filed. Therefore, the appropriate corporate officer should review the applications prior to signing and filing. In preparing these applications, we rely on your representations and that you understand and have complied with the legislation governing the various benefits that are being applied for. You should retain originals of all documents and records as, in the event of an examination, you may be asked to produce documents, records or other evidence to substantiate the various claims. If an examination occurs, we will be available, on request, to assist you.

Our work is limited to ensure that the financial statements are not materially misstated. Accordingly, the audit/review process may not detect situations where the application was being prepared incorrectly. As you are aware, failure to correctly prepare the application could result in the corporation having to repay any benefits that were assessed as being ineligible, along with any potential interest and penalties assessed by the Canada Revenue Agency (the CRA).

Our engagement cannot be relied on to uncover errors or irregularities in the underlying information incorporated in the income tax returns, should any exist. Similarly, our engagement cannot be relied on to uncover errors or irregularities in the information used in and the applications prepared for the various programs or subsidies introduced because of COVID-19, should any exist. However, we will inform you of any such matters that come to our attention.

**Conclusion**

We look forward to being of service to you. The arrangements outlined in this letter will be reviewed with you annually but will continue in effect from year to year unless changed by either party in writing. If these arrangements are in accordance with your understandings, please sign the duplicate of the letter in the space provided and return it to us. If you have any questions about these or other matters relating to any of our professional services, we would be pleased to discuss them further with you.

Yours truly,



M. D. P. Short, MBA, CPA, CA, C. Dir, is responsible for the engagement and its performance, and for the report that is issued on behalf of RLB LLP, and who, where required, has the appropriate authority, from a professional, legal or regulatory body.

I agree with your understanding of the terms of your engagement as accountants of Shelburne & District Fire Department as set out in this letter.

**SHELBURNE & DISTRICT FIRE DEPARTMENT**

Per:

\_\_\_\_\_  
Nicole Hill

Date \_\_\_\_\_

# **SHELBURNE & DISTRICT FIRE DEPARTMENT**

## **OFFICE OF THE FIRE CHIEF:**

Fire Chief Ralph Snyder  
114 O'Flynn Street  
Shelburne, Ontario. L9V 2W9  
Telephone: 519-925-5111  
Cell: 519-938-1609  
Fax #: 519-925-1815  
[rsnyder@sdfd.ca](mailto:rsnyder@sdfd.ca)



*"SERVING THE MUNICIPALITIES OF AMARANTH, MELANCTHON, MONO, MULMUR AND SHELBURNE"*

## **Department Activities for February 2022**

- Inspections – 9 completed
- Training – 7 sessions including 1 rope rescue team session
- 1 Officer meeting
- Vehicle repairs to C21 (water pump), T25 (on-board pump solenoid), R26 (heater)

## **Chief's Activities for February 2022**

- 4 sessions with OFMEM/OAFC regarding pending O. Reg on Firefighter certification
- Sale and shipping of old Pump 27 to Saskatchewan (\$17,700 / \$16,199.93 net)
- Performance review for Secretary Treasurer w/board members
- 3 planning application reviews
- Reviewing municipal E&R by-laws
- Met with new GVDFD Chief





## Shelburne & District Fire Department

**Prepared for Board Meeting:**

**01-03-22**

### ACCOUNTS PAYABLE

**2022**

**February**

<b>4100</b>	100-300	Secretarial/Treasurer Services	3,195.94
	550	Office Supplies	327.63
	600	Materials & Supplies	162.81
	700	Service & Rent	121.09
	1200	Health & Safety Expenses	501.85
	1500	Training Courses/Training Expenses	951.16
	1800	Communication Equipment	1,602.72
	1900	Dispatch Service	9,227.57
<b>4200</b>	100	Fire Call Wages	
	102	FT Staff Wages/Stautory Ded/Pension	11,200.81
	200	Benefits/WSIB/EHT	6,282.05
	150	Mileage & Meals	318.60
	1000	Truck Operations & Maintenance	3,695.31
	1060	Fuel	1,583.94
	1300	Utilities (Heat/Hydro/Water)	2,347.76
	1400	Telephone	342.87
	1750	Ceridian Payroll	147.26
	1980	Building Maintenance	286.32
		<b>GRAND TOTAL</b>	<b>\$ 42,295.69</b>

# Accounts Payable

March 1, 2022 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 01/28/2022 to 02/24/2022 Paid Invoices Cheque Date 01/28/2022 to 02/24/2022

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
090588	ALLIED MEDICAL	517146	ADULT MED MASK AND EXP	005715	02/24/2022	02/24/2022	99.68
			01-4100-1200 ADULT MED MASK AND EXP				99.68
090783	BELL 5199253431	5199253431-02-2022	Dispatch Line	000408	02/24/2022	02/24/2022	73.65
			01-4200-1400 Dispatch Line				73.65
002300	BELL 5199255111	5199255111-02-2022	Telephone	000409	02/24/2022	02/24/2022	182.01
			01-4200-1500 Telephone				182.01
090502	BELL MOBILITY	500168303-02-2022	MOBILE PHONE BILL	000410	02/24/2022	02/24/2022	126.56
			01-4200-1550 MOBILE PHONE BILL				126.56
090723	CERIDIAN	2022-VFF-02	SERVICE CHARGE	000401	02/08/2022	02/08/2022	94.15
			01-4200-1750 SERVICE CHARGE				94.15
090723	CERIDIAN	2022-SAL-03	SERVICE CHARGE	000411	02/24/2022	02/24/2022	34.69
			01-4200-1750 SERVICE CHARGE				34.69
090723	CERIDIAN	2022-SAL-04	SERVICE CHARGE	000411	02/24/2022	02/24/2022	34.69
			01-4200-1750 SERVICE CHARGE				34.69
Vendor Total							163.53
090850	CW AND COMPANY	7243	MASKS	005706	02/08/2022	02/08/2022	384.20
			01-4100-1200 MASKS				384.20
003740	ENBRIDGE CONSUMERS GAS	122174110005-01-2022	GAS BILL	000402	02/08/2022	02/08/2022	1,277.65
			01-4200-1300 GAS BILL				1,277.65
090585	EXCEL BUSINESS SYSTEMS	439003	METER READING FOR JANUARY 2022	005707	02/09/2022	02/09/2022	91.63
			01-4100-0550 METER READING FOR JANUARY 2022				91.63
090743	EXCEL LEASING	262651	COPIER LEASE PAYMENT	000403	02/08/2022	02/08/2022	111.87
			01-4100-0700 COPIER LEASE PAYMENT				111.87
090827	FIVE9 SOLUTIONS INC	INV001116	MINITOR VI X 3	005716	02/24/2022	02/24/2022	1,779.75
			01-4100-1800 MINITOR VI X 3				1,779.75
090756	HOMEWOOD HEALTH INC	H478409	ANNUAL EAP PROGRAM PREMIUM	005708	02/08/2022	02/08/2022	786.48
			01-4200-0400 ANNUAL EAP PROGRAM PREMIUM				786.48
008970	HYDRO ONE NETWORKS INC	200064490621-02-2022	HYDRO BILL	000404	02/08/2022	02/08/2022	1,355.96
			01-4200-1300 HYDRO BILL				1,355.96
090724	JASON DUCK	2022-02	DRIVER TRAINING PROGRAM REIM	005717	02/24/2022	02/24/2022	226.00
			01-4100-1500 DRIVER TRAINING PROGRAM REIM				226.00
090678	LARRY BYE MOBILE REPAIR	26143	SERVICE CALL	005718	02/24/2022	02/24/2022	801.64
			01-4200-1020 SERVICE CALL				801.64

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March 1, 2022 Board Meeting

Vendor 000000 Through 999999

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Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
090824	LUST FOR DUST	2022-01	MONTHLY CLEANING INVOICE	005709	02/08/2022	02/08/2022	305.10
			01-4200-1980 MONTHLY CLEANING INVOICE				305.10
090016	MIKE MORRELL	2022-01	COFFEE MAKER	005710	02/08/2022	02/08/2022	180.79
			01-4100-0600 COFFEE MAKER				180.79
090016	MIKE MORRELL	2022-02	MILEAGE-WATERLOO TRAINING	005719	02/24/2022	02/24/2022	318.60
			01-4200-0150 MILEAGE-WATERLOO TRAINING				318.60
						Vendor Total	499.39
013530	MINISTER OF FINANCE	2021	EHT ANNUAL RETURN	005720	02/24/2022	02/24/2022	4,348.21
			01-4200-0220 EHT ANNUAL RETURN				4,348.21
090753	OMERS	2022-SAL-03	OMERS PREMIUMS	000412	02/24/2022	02/24/2022	1,226.86
			01-2900-6250 OMERS PREMIUMS				1,226.86
090753	OMERS	2022-SAL-04	OMERS PREMIUMS	000412	02/24/2022	02/24/2022	1,224.32
			01-2900-6250 OMERS PREMIUMS				1,224.32
						Vendor Total	2,451.18
006350	SHELBURNE HOME HARDWAF348468/1		BUILDING NUMBERS	000405	02/08/2022	02/08/2022	12.85
			01-4200-1980 BUILDING NUMBERS				12.85
019550	SHELBURNE TIRE & TOWING I01387		TOW TO TRILLIUM FORD	005711	02/08/2022	02/08/2022	104.52
			01-4200-1010 TOW TO TRILLIUM FORD				104.52
090840	STILLWATER CONSULTING LII4084		FLMS MONTHLY FEE	005712	02/08/2022	02/08/2022	415.11
			01-4100-1500 FLMS MONTHLY FEE				415.11
090840	STILLWATER CONSULTING LII4046		FLMS MONTHLY FEE	005721	02/24/2022	02/24/2022	415.11
			01-4100-1500 FLMS MONTHLY FEE				415.11
						Vendor Total	830.22
090573	SUNCOR ENERGY PRODUCT\$22 02 02		FUEL FOR TRUCKS	000406	02/08/2022	02/08/2022	1,096.54
			01-4200-1060 FUEL FOR TRUCKS				1,096.54
090538	TD CANADA TRUST	2022-02	MONTHLY STATEMENT	000413	02/24/2022	02/24/2022	145.59
			01-4100-0550 OFFICE SUPPLIES				49.57
			01-4100-0700 ZOOM				22.60
			01-4100-1200 THERMOMETERS				73.42
090826	TILLSONBURG FIRE DEPARTM22-0024		QUARTERLY DISPATCH SERVICE	005722	02/24/2022	02/24/2022	9,227.57
			01-4100-1900 QUARTERLY DISPATCH SERVICE				9,227.57
090644	TRILLIUM FORD LINCOLN LTD RT18990		WATER PUMP REPLACEMENT	005713	02/08/2022	02/08/2022	3,197.30
			01-4200-1010 WATER PUMP REPLACEMENT				3,197.30

# Accounts Payable

March 1, 2022 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 01/28/2022 to 02/24/2022 Paid Invoices Cheque Date 01/28/2022 to 02/24/2022

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
090619	VANDERKOLK & COMPANY IN	19978	PRE-PRINTED ENVELOPES	005714	02/08/2022	02/08/2022	222.61
			01-4100-0550 PRE-PRINTED ENVELOPES				222.61
090544	WAYNE BIRD FUELS	687021	FUEL FOR TRUCKS	000407	02/08/2022	02/08/2022	357.80
			01-4200-1060 FUEL FOR TRUCKS				357.80
090544	WAYNE BIRD FUELS	687373	FUEL FOR TRUCKS	000414	02/24/2022	02/24/2022	304.59
			01-4200-1060 FUEL FOR TRUCKS				304.59
Unpaid Invoices							0.00
Paid Invoices							30,564.08
Invoices Total							30,564.08
Selected G/L Account Total							30,564.08