



AGENDA

Town of Lunenburg Council Meeting

Tuesday, October 26, 2021 at 6:00 p.m.

Lunenburg Town Hall, 120 Townsend Street

-
1. Call to Order – Mayor Risser
 2. Acknowledgement of Mi'kma'ki the Ancestral and Unceded Territory of the Mi'kmaq People – Mayor Risser
 3. Agenda

Motion: moved and seconded approval of the agenda.

4. October 12, 2021 Council Meeting Minutes

Motion: moved and seconded approval of the October 12, 2021 Council meeting minutes.

5. Public Hearings, Presentations and Questions
 - a. Jamie Myra, Lunenburg Board of Trade – Special Events Permit Application and Grant Request for Holiday Celebrations November 26 - 28, 2021.
6. Correspondence, Petitions and Proclamations Consideration
 - a. Minister of Municipal Affairs Provincial Capital Assistance Program Wastewater Check Valve Funding Notification.
7. Business Arising from the Minutes/Unfinished Business (Nil)
8. Committee Meeting Minutes, Recommendations, Reports and Notices of Motion
 - a. Protective Services Committee October 14, 2021 Meeting Minutes – 1 X recommendation/Deputy Mayor

Motion: moved and seconded approval to sell and apply the proceeds of the sale from the current Fire Department pagers to the purchase of replacement Fire Department pagers. The Fire Department would pay any balance owing to purchase the new pagers.

9. New Business

- a. Lunenburg Board of Trade – Special Events Permit Application and Grant Request for Holiday Celebrations November 26 - 28, 2021 - draft motion

Motion: moved and seconded approval (denial) of the Lunenburg Board of Trade Special Events Permit Application and Grant Request for Holiday Celebrations November 26 – 28, 2021 (on condition that ____).

- b. 2021/22 Town Grant Request of NS Caregivers Association (Society) for Donated Use of the Community Centre Auditorium Meeting Room at \$30/hour /\$720/year (instead of Lunenburg Academy Rooms 101/a previously offered by the South Shore Public Libraries for free) – draft motion regarding Town Grant (\$4,135 balance)

Motion: moved and seconded to approve (deny) the NS Caregivers Association 2021/22 Town Grant request for donated Community Centre meeting space to a maximum of \$_____ to hold their meetings.

10. Meet in camera

Motion: moved and seconded to meet in camera to consider the following matters pursuant to section 22 (2), Municipal Government Act:

- Electric Utility Contract; and
- Lunenburg Academy Lease.

- 11. Resumption of Council meeting in public session - motion to consider any in camera meeting notices of motion and/or recommendations pursuant to section 22 (3), Municipal Government Act

12. Adjournment – Mayor Risser

Agenda items awaiting staff reports, etc. for further consideration

<u>Agenda Item</u>	<u>Assigned to</u>	<u>Council Meeting Assigned</u>	<u>Status</u>	<u>Anticipated Return Date</u>
Watershed boundary extension and land management plan with external resources	Public Works	October 13, 2020	Town Engineer will prepare a report for draft Budget 2021/22 consideration	November 9, 2021 Council meeting
Town Public Art Policy review re: Cultural Action Plan and budget priorities	Corporate Services	September 28, 2021	Assistant Municipal Clerk will prepare a follow-up report	November 23, 2021 Council meeting

Please note - live broadcast on Town's YouTube channel; and agenda subject to change.

TOWN OF LUNENBURG COUNCIL MEETING MINUTES

TUESDAY, OCTOBER 12, 2021 AT 6:00 P.M.

LUNENBURG COUNCIL CHAMBER, 120 TOWNSEND STREET

PRESENT: Mayor Matt Risser
Deputy Mayor Peter Mosher
Councillor Jenni Birtles
Councillor Melissa Duggan
Councillor Stephen Ernst
Councillor Ed Halverson
Councillor Susan Sanford

ALSO PRESENT: Patrick Burke, Q.C., Town Solicitor
Lisa Dagley, CPA, CGA, Finance Director
Heather McCallum, Assistant Municipal Clerk
Bea Renton, Chief Administrative Officer

1. Call to Order

The Mayor called the meeting to order at 6:00 p.m.

2. Acknowledgement of Mi'kma'ki the Ancestral and Unceded Territory of the Mi'kmaq People

The Mayor recognized Lunenburg's location on the unceded territory of the Mi'kmaq people.

3. Agenda

Motion: moved and seconded approval of the agenda. Motion carried.

4. September 27 and 28, 2021 Council Meeting Minutes

Motion: moved and seconded approval of the September 27 and 28, 2021 Council meeting minutes. Motion carried.

5. Public Hearings, Presentations and Questions (Nil)

6. Correspondence, Petitions and Proclamations Consideration (Nil)

7. Business Arising from the Minutes/Unfinished Business (Nil)

8. Committee Meeting Minutes, Recommendations, Reports and Notices of Motion (Nil)

9. New Business (Nil)

10. Meet in camera

Motion: moved and seconded to meet in camera to consider the following matters pursuant to section 22 (2), Municipal Government Act:

- Sale of Town Land at 17 Tannery Road; and
- 97 Kaulbach Street Leases.

Motion carried.

6:02 p.m. – 6:24 p.m. – Council held a recess and then met in camera.

11. Resumption of Council meeting in public session

The public portion of the Council meeting resumed at 6:24 p.m. The following Council in camera meeting recommendations were considered by Council.

a. 17 Tannery Road, Annex Building, Private Members Bill

Motion: moved and seconded that the Town request that the Bill attached hereto as SAI be passed by the Nova Scotia Legislative Assembly and the Solicitor and/or CAO are authorized to do such acts as may be advisable to ensure that the Bill is passed.

Motion carried.

b. SSRCE Lunenburg Academy First Floor Lease Termination and Second Floor Lease for an Additional Classroom Amendment Agreement

Motion: moved and seconded that the Town enter into a Lease Amendment Agreement with the South Shore Regional Centre for Education (SSRCE) in the form attached hereto as Schedule SSRCE I (first floor termination) and the CAO/Clerk is authorized to execute the agreement on behalf of the Town and affix the municipal seal thereto. The Town shall enter into a Third Lease Amendment Agreement with the South Shore Regional Centre for Education (SSRCE) in the form attached hereto as Schedule SSRCE2 (second floor additional classroom) and the Mayor and CAO/Clerk are authorized to execute the agreement on behalf of the Town and affix the municipal seal thereto. Motion carried.

c. Request of Cheryl Lamerson for Free Use of Lunenburg Academy Classroom 101 or 206 for a Memorial Event for Brigadier General Hellstrom

Motion: moved and seconded that Lunenburg Academy Classroom 101 or 206 be provided free of charge on October 16, 2021 for a memorial event. Motion carried.

12. Adjournment

The meeting was adjourned at 6:26 p.m. by the Mayor.

Heather McCallum, Assistant Municipal Clerk

**TOWN OF LUNENBURG
SPECIAL EVENT/FESTIVAL/PARADE APPLICATION FORM**

Please complete all sections of this Application and return to:

Town of Lunenburg
119 Cumberland Street
P.O. Box 129
Lunenburg, Nova Scotia B0J 2C0

1. Name of Special Event/Race/Festival/Parade/etc. ("Event"):
Light Up Lunenburg Festival

2. Name of organization hosting/planning event:
Lunenburg Board of Trade in partnership with Fisheries Museum and others.

3. Type of organization: (please give tax number if applicable)

- Athletic _____
- Special Interest Group _____
- Community Non-profit _____
- Commercial (private sector) _____
- Religious _____
- Political _____
- Charitable _____
- Incorporated Society HST 10764 9063 RT
- Other Please Specify _____

4. Key contact for event:

Name: Renea Babineau - LBoT
 Address: PO Box 1300,Lunenburg NS
 Postal Code: B0J 2C0
 Phone No. _____ (H) 902 634 3170 (O) _____ (F)

Secondary contact for event:

Name: Penny Zwicker,Fisheries Museum of the Atlantic
 Address: 68 Bluenose Drive
 Postal Code: B0J 2C0
 Phone No. _____ (H) 634 4794ext232 (O) _____ (F)

5. Name and main theme of event:

Light Up Lunenburg Festival - Weekend celebration of Holiday activities

6. (A) Main activities of event:

Lighting of The Vessels, Santa Claus Parade, Outdoor Holiday Market, Pilgrimage and Tree Lighting, Holiday Decorating Contest, Outdoor Movies, Warming/Gift Wrap Station

(B) For parade approval please review, complete and return the attached Parade Safety Requirements document:

- Yes this is for parade approval and we have attached the completed Parade Safety Requirements document; or
 No parade.

7. Objectives of event in order of priority:

1. Showcase Lunenburg as a destination/attraction for visitors and the local community.

2. Promote and support the museum, local vendors and businesses (shop local).

3. Help boost local economy during slow season.

8. Date(s) and times to held:

November 26th, 27th and 28th - throughout day/evening.

9. Please identify the frequency of this event:

Annual	<input checked="" type="checkbox"/>	One time only	<input type="checkbox"/>
Biennial	<input type="checkbox"/>	Other (Please specify)	<input type="text"/>

10. Locations/Route of event (please include site maps or route plan):

Site map included.

11. Insurance requirements: The Town of Lunenburg requires that event organizers, whether all or part of the event takes place on or passes over the Town of Lunenburg public property, during setup, the event, and/or break-down, carry third party liability insurance at a level of not less than \$2,000,000.00 per incident. The Town of Lunenburg shall be named as "Additional Insured", and where liquor shall be served as part of the event, additional liquor liability insurance shall be obtained. A certificate of all insurance concerning this coverage shall be forwarded to the Town Manager/Clerk of the Town of Lunenburg, at least 7 working days before the event start date. Please describe your insurance coverage and attach relevant documents.

Event Insurance provided by The Lunenburg Board of Trade and Rotary Club

FMA also has insurance for events onsite.

COI's forthcoming.

12. Will you require Town Services? If so, please describe:
Please see attached detailed event description with services request

13. Are you requesting that these Town services be donated free of charge? If so, please detail:
Yes, we would ask that the Town donate these services.

14. Please note any additional information below you feel would be helpful.

(Please Note: Your request for approval of this event and/or a donation will be considered by the Lunenburg Town Council at their next meeting.)

FOR OFFICE USE ONLY

Application received by: _____

Date application received: _____

Date Council considered application: _____

Decision of Council:

Special Event Permit Approved

Special Event Permit Denied

Conditions of Special Event Permit:

Term of Special Event Permit:

Fees or Service Charges for Town Work:



TOWN OF LUNENBURG SPECIAL EVENT PERMIT APPLICATION

PARADE SAFETY REQUIREMENTS

For the safety of all Parade participants and the general public, the Town of Lunenburg has developed the following Parade Safety Requirements (PSR). The PSR are based on the Province of Nova Scotia Department of Transportation and Infrastructure Parade standards. The PSR forms part of the Town's Special Event Permit Application (Schedule "A") approval process and must be signed and agreed to by the Parade Organizer as noted at the end of this document.

Parade Organizers and participants must adhere to the PSR. Failure to comply may result in Parade organizers and/or participants from hosting or entering any future Parades in the Town of Lunenburg.

It is a further PSR requirement that each Parade float, vehicle, oxen and/or horse owner Parade participant sign and agree to the attached Waiver document attached as Schedule "B" to this document.

DEFINITIONS:

- a. "CSA" means the Canadian Standards Association.
- b. "Float" means a vehicle, trailer or other apparatus with a platform used to carry an exhibit in a Parade.
- c. "Parade" means a public procession, march, etc. celebrating a special day or event which may include floats, marching bands, etc.
- d. "Parade Organizer" is the individual or incorporated society or company assuming responsibility for the Parade, its planning and related arrangements.
- e. "PSR" means Parade Safety Requirements as set out in this document.
- f. "RCMP" means Royal Canadian Mounted Police.
- g. "REMO" means the Lunenburg County Regional Emergency Measures Organization.

REQUIREMENTS:

1. No throwing of objects, etc. during Parades
 - Throwing of candy, promotional materials or any other object, including water, is prohibited during a Parade.
 - Spectators are not allowed to throw anything at the Parade itself, including individual participants and Parade floats.
 - Individual Parade participants may walk in a Parade and distribute approved items person-to-person without disrupting the Parade flow.
 - A Parade is not a fundraising opportunity for Parade participants to directly solicit business or donations during the Parade.

2. Vehicles and Floats

- All Parade vehicle and float entries must register with the Parade organizer one week in advance and provide the following information which shall be shared with the Town Traffic Authority and RCMP:
 - Valid NS Driver's License for the driver of each vehicle entered into the Parade. No novice drivers (License for two years or less) shall be permitted to operate a vehicle or float in the Parade.
 - Valid registration for all vehicles, including trailers entered in the Parade.
 - Current insurance documents for all vehicles, including trailers entered in the Parade. Anyone driving a vehicle or float in the Parade must notify their automobile insurer that they are participating in the Parade and provide a certificate of insurance one week in advance to the Parade Organizer adding the Parade Organizer and the Town of Lunenburg as additional insureds.
- Failure to provide this information one week in advance of the Parade may result in the late entry not being permitted in the Parade.
- RCMP will be on site to verify that drivers and insurance match the vehicles entered.
- All Parade entries are subject to approval by on-site personnel.
- Float trailers must be securely attached to the towing vehicle in compliance with Provincial Trailer Couplings and Other Safety Devices Regulations.
- Drivers of Parade entries must have unimpeded vision to the front and sides of the vehicle and float.
- All Parade entries must be a maximum of 4.15 m from the ground to the highest point on the entry.
- Participants riding on floats must remain securely seated or the perimeter of the float must be surrounded by a secure guardrail. The guardrail must be constructed such that participants cannot easily pass over or through it. The top rail must be a minimum of 1 m meter above the walking surface float deck.
- Float drivers and participants must have rapid means of escape in an emergency. No person shall be fastened to the float in a manner which interferes with them exiting the float quickly in such an emergency.
- Participants are not permitted to be transported to or from the Parade on a float; but rather, shall access the float at the designated Parade marshalling area before the start of the Parade.
- All vehicle and float entries must have adult (18 years of age or older) spotters at walking on EACH side of a vehicle and float. The spotters will walk behind the last set of wheels to prevent someone from coming into contact with moving vehicles and floats. If the registered weight of a trailer or vehicle exceeds 4500 kg, there must be an adult spotter at each axle group behind the front axles and on both sides of the Parade entry. All spotters are present strictly for safety purposes and therefore must not be performing other functions in the Parade or engaged in distributing or collecting items along the Parade route.
- Participants riding in Parade vehicles are not permitted to sit on the roof, hood, trunk lid or in the case of a convertible, on the body of the vehicle.

3. Animals and Livestock

- All Parade entries with live animals must have at least one adult (18 years of age or older) handler per animal.
- All live animals shall be at or near the end of the Parade.
- Any Parade entries with live animals must immediately clean up after their animals.
- No stopping along the Parade route for spectators petting or playing with animals shall be allowed. Entrants must keep pace with the Parade.
- Oxen and horse Parade entries require \$2,000,000 liability insurance coverage evidenced by copies of a Certificate of Insurance with the Parade Organizer and Town of Lunenburg noted as additional insureds.

4. Parade Route Approvals and Compliance

The event must only take place on the route indicated and approved by Lunenburg Town Council as indicated on the Town of Lunenburg Special Event/Parade Application Form (Schedule "A" attached).

The Parade Organizer is responsible for obtaining separate permission to hold event on any Provincial roads the Parade will also be held on.

The Parade Organizer is responsible for ensuring the necessary measures are taken to protect the safety of all participants, spectators, staff, volunteers, and other users of Town roads impacted by the Parade. All spectators must be kept off the travelled portion of the road and safely away from the moving Parade entries by the Parade Organizer.

The Town streets on which the Parade is taking place must be closed to all other traffic one hour before the Parade by the Parade Organizer in consultation with the Town's Traffic Authority and RCMP. Appropriate measures to reroute traffic away from the Parade is also the responsibility of the Parade Organizer.

Parade marshalling and dispersal activities shall be conducted off Town streets in a location set out in the Town Of Lunenburg Special Event/Parade Application Form (Schedule "A") as approved by Lunenburg Town Council, unless the streets are closed as approved by Council to ensure the safety of all participants.

5. General Parade Safety Requirements

- The Parade Organizer shall have a written safety plan and an emergency response plan to address unexpected emergencies which shall be provided to the Traffic Authority and RCMP one week before the Parade.
- All Parade participants and spectators are expected to perform courteously, respectful of the community and with safety in mind at all times during the formation, execution and dismissal of the Parade.
- The Parade Organizer and the Town of Lunenburg reserve the right to refuse entry to any group deemed unsuitable to the Parade.
- Smoking or the consumption of alcohol or any other controlled substance that may cause the impairment of Parade participants is not allowed.

- All Parade entries will maintain a safe and consistent distance from the entry in front of them. Marching bands and other performing or walking groups are not to unduly delay the Parade.
- Parades entries shall have no open flames.
- Only CSA approved generators are permitted on floats which shall be operated in accordance with manufacturer instructions and have an appropriate fire extinguisher readily available.
- Each float must have a current ABC fire extinguisher on board, which may also be used as the fire extinguisher for the generator as noted above if of the appropriate classification.
- Parade marshals and spotters are required to ensure no spectators enter the Parade route while the Parade is in motion.
- A reliable means of communication (e.g. cell phones, radios, walkie-talkies) will be used for communication between RCMP, Parade Organizers, and any other personnel involved in the safeguarding of the Parade. Through the REMO Coordinator, radios can be requested from the RCMP with one month's notice.
- Once the Parade begins, unauthorized persons will not be allowed to enter the Parade by the Parade Organizer. Nor may a Parade participant leave a float or vehicle until the Parade is safely concluded without the authorization of the Parade Organizer or RCMP.
- It is the driver and float organizer's responsibility to ensure that all individuals are securely seated, and children are supervised. All passengers must be seated while the vehicle or float is in motion.
- Parade participants must be a minimum of six years of age and all participants under the age of ten years of age must at all times be supervised by an adult at the ratio of a maximum of two children to one adult.
- No children under the age of ten years shall be on a Parade float.
- The Parade Organizer shall require each Parade float, vehicle, oxen and horse participant to sign the attached Parade Waiver and Registration Form.
- The Parade Organizer further agrees to comply with any applicable Provincial or Federal government Parade safety requirements.

PARADE ORGANIZER AGREEMENT:

By signing below the Parade Organizer hereby agrees to comply with the above noted Town of Lunenburg Parade Safety Requirements and Special Event Permit (Schedule "A") and will educate and ensure all entrants adhere to same. It is further agreed by the Parade Organizer that if they fail to comply with them they may be prohibited from hosting and/or entering in this or any future Parades in the Town of Lunenburg and be subject to potential liability.

Name of Parade Organizer(s): _____

Signature of Parade Organizer(s): _____

Date: _____

**Parade Float, Vehicle and Animal
Parade Participant/Owner Waiver Form**

I/we _____ hereby release the _____ (Parade Organizer), the Parade committee and volunteers, Parade sponsors and the Town of Lunenburg from any and all claim for damages which may occur to me at any time hereafter in favour of myself, my heirs, representatives, or dependents, against said parties, its officers and members, which may be suffered by me or any of them because of any matter, thing, condition, negligence, or default, or any person whatsoever, or the said parties

I/we further acknowledge and accept to be bound by the attached Parade Safety Requirements of the Town of Lunenburg a copy of which has been provided to me as attached. I acknowledge that if I fail to comply with any of these Parade Safety Requirements I may be prohibited from entering in this or any future Parades in the Town of Lunenburg and subject to liability.

Parade Entrant Name: _____

Signature: _____

Group or Company Name: _____

Contact Number: _____

Contact Email: _____

Parade Vehicle and Float Description: _____

Length of float: _____

Number of axels on float and/or vehicle: _____

Do you have a generator on the float? Yes No

Do you have an ABC fire extinguisher for the float and generator? Yes No

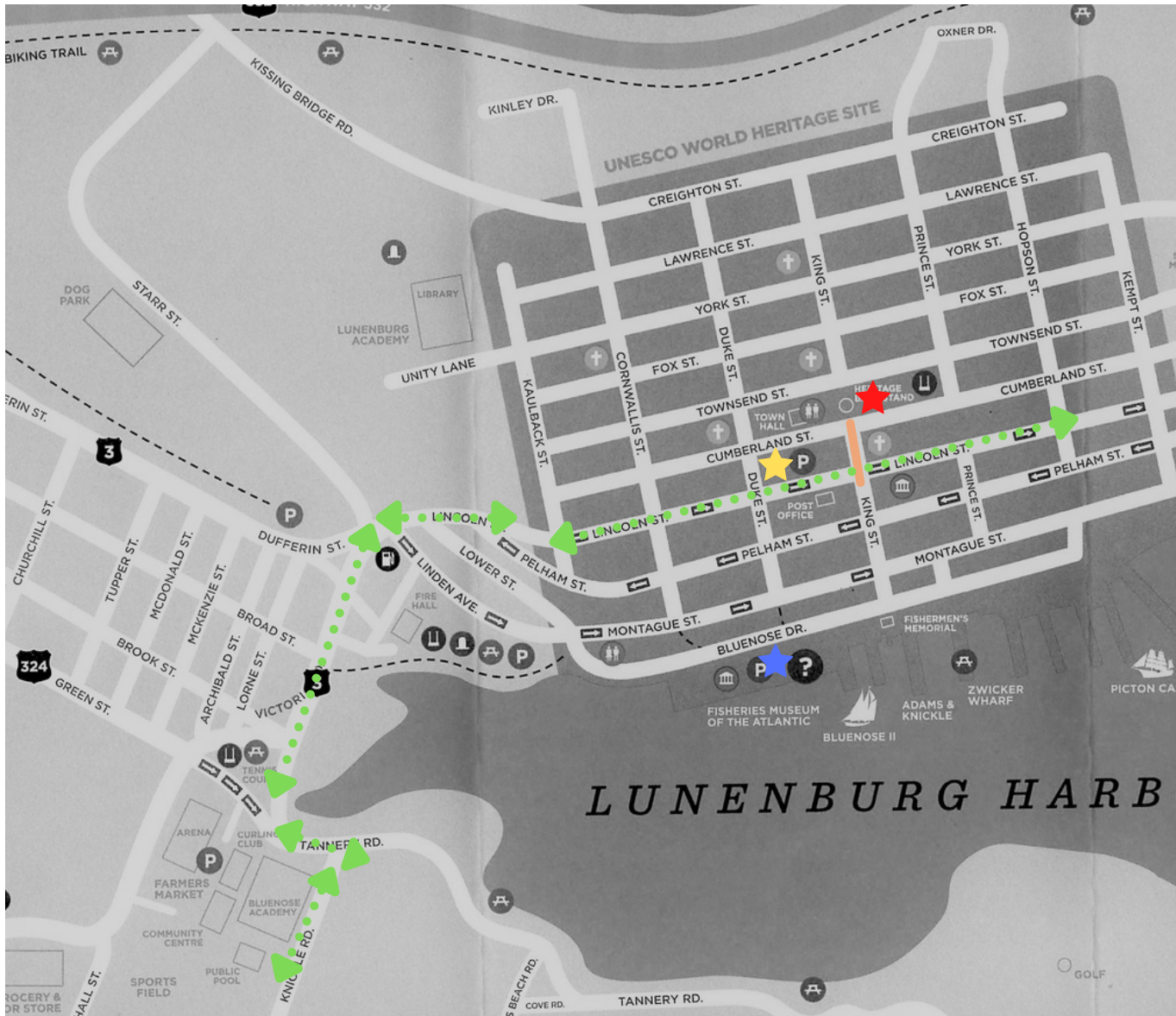
Will you have spotters? Yes No How many? _____

Will you enter livestock or other animals? Yes No How many? _____

Horse Oxen Other _____ (please describe)

Please attach the following additional information and documentation:

- Copy of front and back of the Driver's Licence for the driver of each vehicle
- Copy of valid registration for all vehicles, including trailers entered into the Parade.
- Copy of insurance documents for all vehicles, including trailers entered into the Parade.
- Certificate of insurance for \$2.0 million liability insurance for any livestock/horse entries naming the Town of Lunenburg and _____ (Parade Organizer) as additional insureds.



Outdoor Market -
(Street Closure)



Parade Route



Tree Lighting
Pilgrimage
Live Music



Warming Station



Lighting of The Vessels
Outdoor Drive Up Movies

Light Up Lunenburg – Event Permit Details

Friday, November 26th:

Lighting of the Vessels: 6-9pm (covered by Museum insurance)

Waterfront Outdoor Movie: times TBD (covered by Museum insurance)

- Use of Caroler lighting (if not already in use) – Would like to use this from late November - January
- Extra power capacity from the town (FMA has been in contact with Cali Beck)
- Cement jersey barriers (x2) - To use on the 26th,27th and 28th
- 1 Set Bleachers and 1 set of Staging - To use on the 26th,27th and 28th
- Use of the community Centre as an alternate location to set up large screen TV in the event of bad weather -
Friday : 8:00 pm to 10 pm
Saturday All day
Sunday 3:30 – 7:00 pm

Saturday, November 27th:

Live Music at the Bandstand: 12-2pm (Covered by LBoT insurance)

- Need usage of Bandstand

Parade – 2pm (insurance provided by Rotary Club)

- Street Closures to Traffic along parade route (see map) prior to and during parade event. We would ask that the Town donate this service.
- Use of pilons and no parking signs for parade and transport of benches Friday for the school band float.

Outdoor Market – Setup begins 8am, Market from 10am – 10pm (Covered by LBoT insurance)

- The use of Town owned electrical boxes at the Bandstand and for the market.
- Street Closures/Barriers - King Street between Cumberland and Pelham.
- Transport of our market booths to and from the event site.

Waterfront Outdoor Movie: times TBD – (covered by Museum insurance)

Tree Lighting/Pilgrimage: 6:45pm – 8pm (Covered by LBoT insurance)

- Need use of Public Works staff to assist with tree set up on November 13/14 and tear down January 7/8 – possibility of trees in other locations as well (locations TBD)
- Use of Electricity for Tree Lighting
- Small section of Cumberland Street closure, from St. John's Anglican Church to the Bandstand (for pilgrimage)

Town Crier:

- We would like to involve the town crier, more details to follow

Sunday, November 28th:

Waterfront Outdoor Movie: Times TBD (covered by Museum insurance)

*****Request to hang Snowflake Lights – The LBoT will be purchasing 15 Snowflake lights and we would request that the Town assist in getting them installed – this may require upgrading the electrical hookups. We know that there would be some cost to TOL to do this, however we feel that this would be a worthwhile investment on the Town's part as these lights will be a big improvement over the current and can be used for many years to come. We would also ask that the town assist with removing them after the holidays and store them off season if able.

Light installation date – Week of November 22nd

Light removal date – Week of January 10th



**Municipal Affairs and Housing
Office of the Minister**

PO Box 216, Halifax, Nova Scotia, Canada B3J 2M4 • Telephone 902-424-5550 Fax 902-424-0581 • novascotia.ca

October 7, 2021

Matt Risser, Mayor
Town of Lunenburg
VIA EMAIL: mrisser@explorelunenburg.ca

Dear Mayor Risser:

Thank you for your recent request for funding under the Provincial Capital Assistance Program for the Salt Water Intrusion – Check Valve Installation Project.

I am pleased to advise that the Department of Municipal Affairs and Housing will contribute 50% of the eligible costs, up to a maximum contribution of \$52,500 toward the cost of this project.

Projects are to follow the terms and conditions outlined in the Program guidelines, and a final report including proof of expenditures must be submitted within 60 days of project completion.

Please refer to the attached Agreement for more information on the terms and conditions of the funding approval. If you accept this offer, please sign the Agreement and send to the program email listed below.

Upon receipt of the signed Agreement, an advance of 50% of this grant will be sent to you. The balance of the funding will be delivered upon satisfactory completion of the project.

The Department is coordinating a public program announcement and may reach out to you during that process. In the interim, I would ask that you keep the funding information confidential until such time as the public announcement occurs.

Should you have any questions, please contact Eva Mooers, Senior Engineer at pcap@novascotia.ca.

Sincerely,

A handwritten signature in blue ink, appearing to read 'John Lohr'.

Honourable John A. Lohr
Minister

Attachment

c Bea Renton, CAO, brenton@explorelunenburg.ca



Department of Municipal Affairs and Housing

Provincial Capital Assistance Program (PCAP) 2021-22 Project Agreement Form (Terms and Conditions)

Project: 01-21-0011 - Salt Water Intrusion - Check Valve Installation

Proponent: Town of Lunenburg

Approved Funding: 50% of \$105, 000 (up to a maximum contribution of \$52,500)

Project End Date: March 31, 2022

Funding approval for the above noted project is subject to the acceptance of the following Terms and Conditions:

- 1) The Proponent will carry out the provision of the project as described in the approval documentation without any material changes.
- 2) The Proponent will use the grant funds for the purpose of carrying out the project as specified in the application.
- 3) The Proponent will notify and seek approval from Municipal Affairs and Housing (DMAH) in writing of any significant changes in circumstances that may affect the project timelines.
- 4) The Proponent will be responsible for any cost over-runs incurred in carrying out the project.
- 5) The Project must be completed by the end date included in the approval documentation unless otherwise agreed to in writing. The Proponent is responsible to notify the Department at least one month prior to this date in writing. Rationale for why the project will not be complete by the specified end date must be included in the notification.
- 6) Unless otherwise agreed to, the Proponent shall follow the intent of the Nova Scotia Government Procurement Policy in awarding contracts.
- 7) 50% of the funding is released based on the approved amount, after the Signed Project Agreement Form is submitted to DMAH.
- 8) To receive the final funding portion committed by the Province, the Proponent must submit a Project Closeout Report for approval within 60 days after the project completion date, or sooner if the project is completed prior to the project completion date.
- 9) The Proponent will refund any unexpended portion of the Grant and any amounts expended for purposes other than for those specified in this Agreement to the Government of Nova Scotia.
- 10) Other project specific conditions and requirements may be included in the approval documentation, including application guidelines.



Department of Municipal Affairs and Housing

Please return a scan of signed Agreement form to following program pcap@novascotia.ca

Name of Person Authorized to Sign	
Title	
Phone	
Email	

Signature _____

Date _____

Approval Information

Program Administration

50% of funds will be paid out upon acceptance of the Terms and Conditions, and the remaining 50% of funds will be paid out upon receipt of the Project Closeout Report. Funds will be paid via the Grants Management System (GMS) to the lead applicant.

General Conditions and Requirements

Municipal units undertaking projects with financial assistance through PCAP shall comply with the following general conditions and requirements:

- Work carried out in violation of conditions set by regulatory authorities will not be cost shared by the Department.
- Municipal units may be required to submit general progress and evaluation reports during the project on an approved project and will be required to co-operate with Departmental staff in monitoring the implementation of approved projects.
- The project is considered complete upon approval of the Project Closeout Report.

Project Closeout Report

The Project Closeout Report must include the following:

- Confirmation that the project outcomes were achieved.
- Statement of Funding Expenditures (template to be provided).

PROTECTIVE SERVICES COMMITTEE MEETING RECOMMENDATION
THURSDAY, OCTOBER 14, 2021

To recommend to Town Council and the Commission approval to sell and apply the proceeds of the sale from the current pagers to the purchase of replacement Fire Department pagers (Schedule B). The Fire Department would pay any balance owing to purchase the new pagers.

PROTECTIVE SERVICES COMMITTEE MEETING MINUTES

THURSDAY, OCTOBER 14, 2021 AT 4:00 P.M.

LUNENBURG TOWN HALL AND ZOOM

PRESENT: Deputy Mayor Peter Mosher, Chair
Councillor Melissa Duggan
Councillor Ed Halverson
Brian Keizer, Fire Districts 1 and 2 Commission Board Chair
Councillor Susan Sanford
David Baugil, Fire Districts 1 and 2 Commission Board Member

ALSO PRESENT: Lisa Dagley, CPA, CGA, Finance Director
Heather MacCallum, Assistant Municipal Clerk
Bea Renton, CAO

ABSENT: David Afford, Fire Districts 1 and 2 Commission Board Member

1. Call to Order

The Deputy Mayor called the meeting to order at 4:01 p.m.

2. Acknowledgement of Mi'kma'ki the ancestral and unceded territory of the Mi'kmaq People

The Deputy Mayor recognized Lunenburg's location on the unceded territory of the Mi'kmaq People.

3. Agenda

Motion: moved and seconded approval of the agenda. Motion carried.

4. Protective Services Committee July 8, 2021 Meeting Minutes

Motion: moved and seconded approval of the July 8, 2021 Committee meeting minutes. Motion carried.

5. Business Arising from the Minutes/Unfinished Business

- a. Replacement Schedule for Fire Trucks – Updates by Fire Chief regarding New Rescue Truck Fabrication and Districts 1 and 2 Fire Commission regarding Truck Cost Sharing

The Commission will consider funding the truck during the 2022/23 budget review process. The Committee Chair and Commission Chair will meet after the meeting to discuss further.

Fire Department members were unable to attend the meeting to report due to an emergency call out.

b. Fire Hall Concrete Apron Interim Repairs – Fire Chief Update

It was noted that this item is commented on in the Fire Chief's monthly report below.

6. New Business

a. Fire Chief's Monthly Information Reports for August and September 2021

These reports (**Schedule A**) were received for information.

b. Fire Department Request to Sell Existing Pagers (purchased 2016/17 for \$57,050 cost shared 50/50 with Districts 1 and 2 Fire Commission) and Apply the Proceeds to Purchase Upgraded Replacement Pagers

The Fire Chief's report (**Schedule B**) was considered by the Committee.

The Commission Chair said he will take the report to their next Commission meeting for consideration and will advise when a decision is made.

Motion: moved and seconded to recommend to Town Council and the Commission approval to sell and apply the proceeds of the sale from the current pagers to the purchase of replacement Fire Department pagers (Schedule B). The Fire Department would pay any balance owing to purchase the new pagers. Motion carried.

c. Fire Capital and Operating Budget 2021/22 Variance Report to July 31, 2021

The Finance Director provided a summary of the report (**Schedule C**) for Committee members.

7. Next Meeting Date

The next Committee meeting date is Thursday, January 13, 2022 at 4:00 p.m. at the Fire Hall.

8. Adjournment

The Chair adjourned the meeting at 4:23 p.m.

Bea Renton, CAO



Lunenburg & District Fire Department

25 Medway Street, P.O. Box 1478

Lunenburg, Nova Scotia

Darren Romkey-Fire Chief

902-212-0476

dromkey@eastlink.ca

Sept 29/2021

Protective Services Committee

In 2014/15, the LDFD replaced all of our radios and pagers through the Capital budget. With new digital technology improving communication, our transmitting radios were equipped with the Digital frequency.

At that time, the personal pagers worn by the fire fighters were not able to have the same digital technology, and were programmed with analog.

Although this allows fire fighters to hear the initial page, any communications done after the page is being done via digital. Unfortunately during emergency operations, the fire fighters can't hear any communications, all they get is a rattling noise every time the digital radios are activated.

Fire fighters responding to the hall cannot hear the first in reports of arriving trucks, or other communications that may be important to them.

As well, on the fire ground, we do not have enough radios for all fire fighters, and they could miss out on important updates.

Since purchasing the radios, technology has changed and there is now an option to buy a non-transmittable radio to allow all fire fighters to hear all communications.

A committee was set up to investigate this further.

Several options were explored and it was recommended by the committee to purchase this equipment at a cost of up to approx. \$32 000 for 40.

The fire department is willing to replace the current pagers, if the old pagers are sold, and we, the department, can have the proceeds of the sale of the old pagers to help offset the cost that of the new pagers.

We are looking for a recommendation from the Protective Services Committee to recommend to Town Council to approve the proceeds of the sale of the old pagers go to the fire department to help cover the cost of the new pagers.

I would ask to have this request placed on the October 14th Protective Services agenda and I will be there to answer any questions you may have.

Thank you,

Darren Romkey
Fire Chief



Lunenburg & District Fire Department

25 Medway Street, P.O. Box 1478

Lunenburg, Nova Scotia

Darren Romkey-Fire Chief

902-212-0476

dromkey@eastlink.ca

Sept 29/2021

Protective Services Committee

In 2014/15, the LDFD replaced all of our radios and pagers through the Capital budget. With new digital technology improving communication, our transmitting radios were equipped with the Digital frequency.

At that time, the personal pagers worn by the fire fighters were not able to have the same digital technology, and were programmed with analog.

Although this allows fire fighters to hear the initial page, any communications done after the page is being done via digital. Unfortunately during emergency operations, the fire fighters can't hear any communications, all they get is a rattling noise every time the digital radios are activated.

Fire fighters responding to the hall cannot hear the first in reports of arriving trucks, or other communications that may be important to them.

As well, on the fire ground, we do not have enough radios for all fire fighters, and they could miss out on important updates.

Since purchasing the radios, technology has changed and there is now an option to buy a non-transmittable radio to allow all fire fighters to hear all communications.

A committee was set up to investigate this further.

Several options were explored and it was recommended by the committee to purchase this equipment at a cost of up to approx. \$32 000 for 40.

The fire department is willing to replace the current pagers, if the old pagers are sold, and we, the department, can have the proceeds of the sale of the old pagers to help offset the cost that of the new pagers.

We are looking for a recommendation from the Protective Services Committee to recommend to Town Council to approve the proceeds of the sale of the old pagers go to the fire department to help cover the cost of the new pagers.

I would ask to have this request placed on the October 14th Protective Services agenda and I will be there to answer any questions you may have.

Thank you,

Darren Romkey
Fire Chief

Circulated: _____

Document No:
Meeting: Protective Services -
Oct.14/21
Circulate To: Protective Services
Committee
File: Budget 2021/22

MEMORANDUM

TO: TOWN COUNCIL

FROM: LISA DAGLEY, FINANCE DIRECTOR

DATE: OCTOBER 4, 2021

**RE: 2021/22 CAPITAL AND OPERATING VARIANCE REPORT –
TO JULY 31, 2021**

Please find enclosed the variance report to **July 31, 2021**. The period ending **July 31** represents 34% (4 months) of the fiscal year. The Fire Protection expenditures are at 27%.

Index to Reports

Capital Budget Status Report	Page 1
Operating Budget Status Report	Page 2

Acknowledged only by:

Bea Renton, CAO

Encls.

Capital Status Report to July 31, 2021

Any comments in BOLD are changes from the previous report

TOWN	Project	Budget	YTD Actual	Under/(Over) Budget	DH
<i>Fire Department</i>	Turnout Gear Dryer	\$9,700	\$0	\$9,700	GM
<i>Comment:</i> 100% funded by the Fire Department and not ordered at this time.					
<i>Fire Department</i>	Concrete Apron Replacement (Area in front of bay doors at Fire Hall)	\$55,000	\$0	\$55,000	GM
<i>Comment:</i> Purchase order has been issued for engineering preparation of tender specifications. Draft design expected in mid-September. Following the receipt of the tender specifications, an RFP will be issued.					

TOWN OF LUNENBURG						
Fiscal Period April 01,2021 To July 31,2021						
Account	AcctName	Fiscal YTD	Annual Budget	Variance	% Used	
FIRE PROTECTION						
ADMINISTRATION						
01-2-24-1100	FIRE PREVENTION & ADVERTISING	238.50	1,700.00	1,461.50	14.03	
01-2-24-1200	HONORARIUMS/MEETING PAY	1,567.57	4,700.00	3,132.43	33.35	
01-2-24-1300	LIABILITY INSURANCE	7,639.02	8,400.00	760.98	90.94	Paid for the year.
01-2-24-1350	LEGAL SERVICES	586.17	800.00	213.83	73.27	
01-2-24-1510	ASSOCIATION DUES - CHIEF & DEPARTMENT	230.00	800.00	570.00	28.75	
01-2-24-1520	CONVENTIONS - CHIEF	0.00	0.00	0.00	0.00	
01-2-24-1620	EMPLOYMENT BENEFITS	1,622.96	5,500.00	3,877.04	29.51	
01-2-24-1650	MEDICAL PLAN	399.96	1,100.00	700.04	36.36	
01-2-24-1700	OFFICE SUPPLIES	170.41	2,000.00	1,829.59	8.52	
Totals For:	ADMINISTRATION	12,454.59	25,000.00	12,545.41	49.82	
FIRE FIGHTING FORCE						
01-2-24-1400	WORKERS COMP. - SUPER. & SUBSTITUTES	471.14	1,400.00	928.86	33.65	
01-2-24-1420	WORKERS COMP. - FIREFIGHTERS	1,537.34	6,400.00	4,862.66	24.02	
01-2-24-2010	SALARY - SUPERINTENDENT & SUBS	18,176.63	54,900.00	36,723.37	33.11	
01-2-24-2015	CAR ALLOWANCE - SUPERINTENDENT	207.72	600.00	392.28	34.62	
01-2-24-2020	FIRE DEPARTMENT STORM STAND-BY	214.50	2,100.00	1,885.50	10.21	
01-2-24-2030	HONORARIUMS - FIREFIGHTERS	0.00	50,600.00	50,600.00	0.00	
Totals For:	FIRE FIGHTING FORCE	20,607.33	116,000.00	95,392.67	17.76	
WATER SUPPLY AND HYDRANTS						
01-2-24-5100	FIRE PROTECTION RATES	82,703.75	331,000.00	248,296.25	24.99	One quarter has been billed.
Totals For:	WATER SUPPLY AND HYDRANTS	82,703.75	331,000.00	248,296.25	24.99	
TRAINING						
01-2-24-6020	TRAINING	7,371.92	17,000.00	9,628.08	43.36	
Totals For:	TRAINING	7,371.92	17,000.00	9,628.08	43.36	
FIRE STATIONS & BUILDINGS						
01-2-24-3010	TELEPHONE LINE RENTAL - ALARM	652.79	1,900.00	1,247.21	34.36	
01-2-24-7010	ANSWERING SERVICE	3,306.66	9,100.00	5,793.34	36.34	
01-2-24-7020	TELEPHONE	1,079.63	5,000.00	3,920.37	21.59	
01-2-24-7025	DATA INFORMATION SYSTEMS	0.00	3,900.00	3,900.00	0.00	
01-2-24-7030	FUEL	1,514.49	10,000.00	8,485.51	15.14	
01-2-24-7040	INSURANCE - BUILDING	6,786.01	6,200.00	(586.01)	109.45	Paid for the year.
01-2-24-7050	ELECTRICITY	4,401.32	17,000.00	12,598.68	25.89	
01-2-24-7060	WATER	756.70	2,300.00	1,543.30	32.90	
01-2-24-7065	SEWER	3,303.80	9,900.00	6,596.20	33.37	
01-2-24-7070	JANITOR'S SUPPLIES	02.39	2,500.00	2,417.61	3.00	
01-2-24-7080	REPAIRS TO BUILDING	1,355.91	19,000.00	17,644.09	7.14	
Totals For:	FIRE STATIONS & BUILDINGS	23,239.70	86,800.00	63,560.30	26.77	

TOWN OF LUNENBURG						
Fiscal Period April 01,2021 To July 31,2021						
Account	AcctName	Fiscal YTD	Annual Budget	Variance	% Used	
FIRE FIGHTING EQUIPMENT						
01-2-24-7090	INTEREST ON CAPITAL LOAN	6,244.24	15,600.00	9,355.76	40.03	
01-2-24-8010	VEHICLE/EQUIP. MAINT. CONTRACT	5,976.15	13,600.00	7,623.85	43.94	
01-2-24-8020	GAS AND SUPPLIES	1,978.56	6,700.00	4,721.44	29.53	
01-2-24-8031	REPAIRS 2015 LADDER ('94 sold Jun/16)	141.95	5,000.00	4,858.05	2.84	
01-2-24-8032	REPAIRS #2 '98 PUMPER/TANKER	80.15	4,000.00	3,919.85	2.00	
01-2-24-8033	REPAIRS #3 '10 PUMPER	384.01	5,000.00	4,615.99	7.68	
01-2-24-8034	REPAIRS #4 '02 HEAVY RESCUE	0.00	1,500.00	1,500.00	0.00	
01-2-24-8036	REPAIRS #6 '02 TANKER	1,491.16	4,000.00	2,508.84	37.28	
01-2-24-8037	REPAIRS #7 '99 UTILITY	1,578.89	2,000.00	421.11	78.94	
01-2-24-8038	REPAIRS #8 BOAT & TRAILER	0.00	3,000.00	3,000.00	0.00	
01-2-24-8040	INSURANCE ON TRUCKS/EQUIPMENT	15,423.00	14,500.00	(923.00)	106.37	Paid for the year.
01-2-24-8050	HOSE, CLOTHING, EQUIPMENT	6,993.00	16,700.00	9,707.00	41.87	
01-2-24-8051	PPE-Turn Out Gear	0.00	12,000.00	12,000.00	0.00	
01-2-24-8060	GENERAL EQUIPMENT REPAIR	375.01	7,000.00	6,624.99	5.36	
01-2-24-8080	REPAIRS RECHARGING EQUIPMENT	1,355.98	5,000.00	3,644.02	27.12	
01-2-24-8090	RADIO AND PAGING REPAIRS	365.00	2,000.00	1,635.00	18.25	
01-2-24-9040	MEDICAL EXPENSES	75.00	1,500.00	1,425.00	5.00	
01-2-24-9045	FIREFIGHTER RECOGNITION DINNER	0.00	2,500.00	2,500.00	0.00	
01-2-24-9050	RENTAL - BLUE STORAGE BUILDING	0.00	600.00	600.00	0.00	
Totals For:	FIRE FIGHTING EQUIPMENT	42,462.10	122,200.00	79,737.90	34.75	
FIRE PROTECTION		100,039.39	690,000.00	509,160.61	27.05	

Schedule "A"

TOWN OF LUNENBURG
COMMUNITY GRANTS PROGRAM APPLICATION FORM

Please review the attached Town of Lunenburg Procedural Policy: Community Grants Program before completing this Application. Attach all the additional information requested before submitting your application. Applications must be received by **March 31st**.

Name of Non-Profit Organization: Caregivers Nova Scotia

Primary Contact Person: Nicole Byers

Daytime phone number Work Cell Home): 902-514-1281

Mailing Address: 3433 Dutch Village Road, Suite 2, Halifax, NS B3N 2S7

Fax Number: 902-421-7338 E-mail Address: southshore@caregiversns.org

Organization Website: https://caregiversns.org/

1. Amount of funding requested: \$ _____

In-kind Town of Lunenburg services requested: Community Centre fitness room rental monthly

2. The organization is a:

NS registered society name _____

Registered National Charity name/# 87932 1429 RR0002

Other (please describe) _____

3. The geographic area serviced by the organization is: All of Nova Scotia

4. Please describe, in detail, the specific use of the funds requested. Attach additional sheet if needed.

I am requesting in-kind services for the use of the Community Centre's Fitness Room

_____ on the second Wednesday of each month from 10:30 am to 12:30 pm. The space will be used

_____ for a caregiver support group to support unpaid caregivers as they support their loved ones.

5. How will the community benefit from the funds received?

Caregivers NS peer support groups are open to any and add unpaid caregivers. The support groups help caregivers feel more connected and less alone.

_____ It can normalize the caregiver experience. As the group facilitator, I can help connect caregivers to resources and their peers can do this as well. It is also an

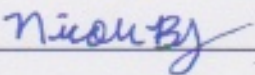
_____ opportunity for caregivers to receive two hours of respite away from their care recipient to talk to peers going through similar

_____ experiences. It provides emotional support to caregivers, which will hopefully improve their longevity in providing care to their loved one(s).

Please include the following information with your completed application:

- Financial Statements from your last fiscal year.
- Budget for the current fiscal year.
- Project budget and funding sources summary.
- Previous post grant report confirming use of earlier approved grant monies (if applicable).

I/we, the undersigned, hereby state that, to the best of our knowledge, all information contained in this application form and any attachments are a true representation of our proposed project and I/we will comply with the terms and conditions of an approved Town grant.

Printed Name of Authorized Representative	Signature of Authorized Representative	Position Held in Organization	Date MM / DD / YY
Nicole Byers		Caregiver Support Coordinator	09/22/21

Please return this form and all requested information by mail, fax, email or in person to:

Community Grant Program
Town of Lunenburg - Finance Director
PO Box 129
119 Cumberland Street
Lunenburg, NS B0J 2C0
(Fax): 902-634-4416, ldagley@explorelunenburg.ca

CAREGIVERS NOVA SCOTIA ASSOCIATION

Financial Statements

Year Ended March 31, 2021

CAREGIVERS NOVA SCOTIA ASSOCIATION

Index to Financial Statements

Year Ended March 31, 2021

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Revenues and Expenditures and Changes in Net Assets	3
Statement of Financial Position	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 9



Member of The AC Group of Independent Accounting Firms

INDEPENDENT AUDITOR'S REPORT

To the Members of Caregivers Nova Scotia Association

Opinion

We have audited the financial statements of Caregivers Nova Scotia Association (the Association), which comprise the statement of financial position as at March 31, 2021, and the statements of revenues and expenditures and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 Association in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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.

(continues)

Independent Auditor's Report to the Members of Caregivers Nova Scotia Association *(continued)*

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 Association'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 Association'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 Association 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.

AC Hunter Tellier Belgrave Adamson

Dartmouth, Nova Scotia
June 26, 2021

AC HUNTER TELLIER BELGRAVE ADAMSON
CHARTERED PROFESSIONAL ACCOUNTANTS

CAREGIVERS NOVA SCOTIA ASSOCIATION
Statement of Revenues and Expenditures and Changes in Net Assets
Year Ended March 31, 2021

	Total 2021	Total 2020
REVENUES		
Provincial operating grant	\$ 337,000	\$ 337,000
Deferred expansion funding recognized <i>(Note 8)</i>	120,000	98,004
Donations and memorial gifts	2,093	925
Interest income	1,184	4,185
Provincial cost of living increase	-	27,432
Other revenue	-	114
Deferred operations funding recognized <i>(Note 8)</i>	-	67,000
	460,277	534,660
EXPENDITURES		
Salaries and benefits	387,372	418,447
Facility	28,689	28,082
Office	19,760	17,781
Professional fees, dues and licences	7,616	6,752
Advertising, promotion and public relations	6,887	25,548
Northern and Eastern Mainland Region	1,681	5,976
Meetings	1,530	9,270
Valley Region	1,414	4,605
Cape Breton Region	660	5,432
Eastern HRM Cost	518	3,793
Capital Region	513	2,489
Western Region	190	3,412
Staff development	71	1,423
Telephone	-	33
	456,901	533,043
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	3,376	1,617
PROJECT FUNDING (EXPENSES) <i>(Note 11)</i>	-	(2,216)
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,376	(599)
NET ASSETS - BEGINNING OF YEAR	94,798	95,397
NET ASSETS - END OF YEAR	\$ 98,174	\$ 94,798

CAREGIVERS NOVA SCOTIA ASSOCIATION

Statement of Financial Position

March 31, 2021

	Total 2021	Total 2020
ASSETS		
CURRENT		
Cash	\$ 141,507	\$ 65,445
Short term investments (Note 4)	132,612	179,485
Accounts receivable	30,000	-
Harmonized sales tax recoverable	2,988	3,387
Prepaid expenses	1,094	1,077
	\$ 308,201	\$ 249,394
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 28,370	\$ 14,502
Deferred revenue (Note 7)	43,311	18,311
Deferred contributions (Note 8)	138,346	121,783
	210,027	154,596
NET ASSETS	98,174	94,798
	\$ 308,201	\$ 249,394

ON BEHALF OF THE BOARD

_____ *Director*

_____ *Director*

CAREGIVERS NOVA SCOTIA ASSOCIATION**Statement of Cash Flows****Year Ended March 31, 2021**

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ 3,376	\$ (599)
Changes in non-cash working capital:		
Accounts receivable	(30,000)	-
Accounts payable and accrued liabilities	13,867	(8,568)
Deferred revenue	25,000	(21,760)
Prepaid expenses	(17)	50
Harmonized sales tax recoverable	399	40
Deferred contributions	16,563	-
	25,812	(30,238)
Cash flow from (used by) operating activities	29,188	(30,837)
INVESTING ACTIVITY		
Short term investments	46,874	(62,678)
Cash flow from (used by) investing activity	46,874	(62,678)
INCREASE (DECREASE) IN CASH FLOW	76,062	(93,515)
Cash - beginning of year	65,445	158,960
CASH - END OF YEAR	\$ 141,507	\$ 65,445

CAREGIVERS NOVA SCOTIA ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2021

1. PURPOSE OF THE ASSOCIATION

Caregivers Nova Scotia Association (the "Association") is a not-for-profit organization incorporated provincially under the Societies Act of Nova Scotia. As a registered charity the association is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Association is dedicated to the recognition and support of all who are giving care to family, friends and neighbours.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as revenue as interest income is earned.

Donation and memorial gifts are required as revenue when received or receivable and the amount can be reasonably estimated and collections is reasonable assured

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in revenues or expenditures in the period in which they become known. Actual results could differ from these estimates.

Cash equivalents

Cash includes cash less outstanding cheques plus outstanding deposits.

Property, plant and equipment

Average annual revenues in the prior and current year exceeded \$500,000 and as such, the Association is required in accordance with ASNPO standards for Capital Assets to capitalize and amortize tangible capital assets on a prospective basis. The application is irrevocable.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

(continues)

CAREGIVERS NOVA SCOTIA ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial risk management objectives and policies

Consistent with similar not-for-profit organizations, the Association's risk management policies are part of the overall management of the entity's operations. Management's direct involvement in day-to-day operations identifies risks and variations from expectations leading to changes in risk management activities, requirements and actions. Management has not entered into hedging transactions to manage risk. As a part of the overall management of the entity's operations, management considers avoidance of undue concentrations of risk, and employs appropriate investment and credit management policies to manage the Association's exposure.

HST recovery

As a registered charity, the Association is entitled to a rebate of 50% of the HST paid on eligible expenses. The practice of the Association is to record expenditures net of refundable HST.

Volunteer and donated services

Volunteers contribute services in conducting the administration of the Society. Due to the difficulty of determining the market value of these services, contributed services are not recognized in the financial statements.

3. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The Association's financial instruments consist of cash, accounts receivable, short-term investments, accounts payable, and accrued liabilities. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2021.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from customers. In order to reduce its credit risk, the Association reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Association has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its receipt of funds from its contributors and other related sources and accounts payable.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Association is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Association manages exposure through its normal operating and financing activities. The Association is exposed to interest rate risk primarily through its Guaranteed Investment Certificates.

CAREGIVERS NOVA SCOTIA ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2021

4. SHORT TERM INVESTMENTS

The Association holds guaranteed investment certificates which bear nominal interest at rates of 0.55% and 0.35% with maturity dates of May 25, 2021 and October 22, 2021 respectively.

5. CAPITAL MANAGEMENT

The Association considers its capital to be the balance maintained in its unrestricted net assets. The primary objective of the Association is to invest its capital in a manner that will allow it to continue as a going concern and comply with its stated objectives. Capital is invested under the direction of the Board of Directors of the Association with the objective of providing a reasonable rate of return, minimizing risk and ensuring adequate liquid investments are on hand for current cash flow requirements. The Association is not subject to any externally imposed requirements of its capital.

6. LEASE COMMITMENTS

The Association has a long term lease with respect to its premises which expires December 2021. The lease contains an annual renewal options and provides for payment of water, property taxes and maintenance costs. Future minimum lease payments as at March 31, 2021, are as follows:

2022 \$ 16,213

7. DEFERRED REVENUE

	2020	Funding received	Revenue recognized	2021
Deferred project funding - Palliative Care	\$ 18,311	\$ -	\$ -	\$ 18,311
Restart grant	-	25,000	-	25,000
	<u>\$ 18,311</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 43,311</u>

Deferred revenues relate to specific projects that the Association administers.

Deferred revenues are recognized when the associated expenses are incurred.

8. DEFERRED CONTRIBUTIONS

	2020	Funding received	Revenue recognized	2021
Deferred operations funding	\$ 22,000	\$ -	\$ -	\$ 22,000
Deferred expansion funding 2018/2019	37,026	-	-	37,026
Deferred expansion funding 2019/2020	62,757	-	-	62,757
Deferred expansion funding 2020/2021	-	150,000	(133,437)	16,563
	<u>\$ 121,783</u>	<u>\$ 150,000</u>	<u>\$ (133,437)</u>	<u>\$ 138,346</u>

Deferred operations funding are funds received from the Department of Health and Wellness. The Board of Directors has authorized discretionary use of these funds to cover operating expenses of the Association.

In fiscal year 2019, the Association received the first installment of funding from the Department of Health and Wellness to facilitate expansion of its operations including hiring additional staff and covering ongoing expenses. The agreement expires March 31, 2022.

CAREGIVERS NOVA SCOTIA ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2021

9. ECONOMIC DEPENDENCE

The Province of Nova Scotia provides the Association with funding necessary to meet its operating goals. The Association is dependent on receiving adequate funding from the Province of Nova Scotia for its operations.

10. SIGNIFICANT EVENT

The outbreak of a novel strain of coronavirus resulted in the global declaration of a pandemic by the World Health Organization. Government measures in place to combat the health threat of the virus have caused material disruption to businesses globally resulting in an economic slowdown. The duration and impact of the outbreak are unknown at this time, as are the efficacy of government and central bank interventions. It is not possible to reliably estimate the length and severity of the measures nor their impact on the future financial results and condition of the Association.

11. PROJECT FUNDING (EXPENSES)

	2021	2020
Caregiver survey funding (note 8)	\$ 13,437	\$ -
Caregiver survey expenses	(13,437)	-
Caregiver Retreats funding	-	2,372
Caregiver Retreats expenses	-	(5,007)
Die-a-logues project funding	-	2,500
Die-a-logues project	-	(2,113)
Palliative Care funding	-	2,917
Palliative Care expenses	-	(2,917)
Transitions in Adult Care funding	-	1,966
Transitions in Adult Care expenses	-	(1,934)
	\$ -	\$ (2,216)

**Caregivers Nova Scotia Association
Operations Budget 2021 - 2022**

	Budget 2021-22
REVENUE	
Provincial Operating grant	\$ 337,000
Provincial Cost of Living Increase grant	
Deferred funding (available to be recognized in 2021-2022)	\$ 30,000
Expansion Bilateral funding	\$ 150,000
Deferred Expansion Bilateral funding 2020-2021	
Memorials and donations	
Federal Restart Grant deferred to 2021-2022	\$ 25,000
Interest and other	
	<u>\$ 542,000</u>
EXPENSES	
Salaries and Mercs	\$ 409,697
Group Benefits	\$ 6,100
Facility	\$ 31,000
Office	\$ 19,000
Advertising, promotion and public relations	\$ 15,000
Professional fees, licenses and dues	\$ 8,000
Meetings	\$ 7,000
Staff development	\$ 4,500
Capital Region	\$ 1,000
Cape Breton Region	\$ 4,000
Eastern HRM	\$ 1,500
Northern & Eastern Mainland Region	\$ 5,000
Valley Region	\$ 4,000
South Shore Region	\$ 2,500
Caregier Survey - Bilateral Funds	\$ -
Supplies and other costs	\$ -
	<u>\$ 518,297</u>
Excess (Deficiency) of Revenue over Expenses	<u>\$ 23,703</u>
Drawdown from Deferred Operations funding	

Budget for Lunenburg Support Group Meetings

Expenses	Monthly	Yearly
Salary	\$61.07	\$732.80
Travel	\$18.46	\$221.52
Rental fees (2 hours)	\$60.00	\$720.00
Refreshments	\$30.00	\$360.00
Printing & Advertising	\$12.00	\$144.00
	\$181.53	\$2,178.32

Notes:

(1) Funding Source: Department of Health and Wellness, Continuing Care Branch (covers employee wages, benefits, office rental, advertising, staff development, meetings, regional budget, etc)

(2) Budget for South Shore Region for Support Groups in Chester, Lunenburg, Bridgewater, and Liverpool \$2,500 (travel, supplies for support group, postage, meal per diems)