



Response to Applicant - Full Disclosure  
Form 4A

March 11, 2021



Dear 

Re: Your request for access to information under Part II of the **Access to Information and Protection of Privacy Act, 2015** [Our File # 2021-02]

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On January 14, 2021, the Town of Paradise received your request for access to the following records/information:

1. *Please provide the Recreation Department's revenues and expenses by code for 2018, 2019 and 2020.*
2. *Please provide the five (5) step chart of salary ranges for non-union employees and the step number they are currently in. Also, the three (3) step chart of salary ranges for union employees and the step they are in.*
3. *Please provide the Town of Paradise monthly salary total by department for 2018, 2019 and 2020. Also, the amount of overtime paid out by department for 2018, 2019 and 2020.*
4. *Please provide the annual stipend for the Mayor, Deputy Mayor and Councillors for 2018, 2019 and 2020.*
5. *Please provide a copy of the audited Financial Statements for 2019. Why was it not delivered to Municipal Affairs until January 4, 2021? Sections 86, 87, and 92 of the Municipalities Act is June 30, 2020. This date was extended to September 30, 2020 due to COVID-19. Also, the reason why 2017, 2018 (Financial Statements) were not delivered to Municipal Affairs by June 30<sup>th</sup> of each year as per sections 86, 87, and 92 of the Act but were delayed for 5 to 6 months beyond the June 30 date.*
6. *Please provide the number of lawsuits against the Town of Paradise for 2018, 2019, and 2020, the amount of each case, who is the plaintiff and the amount paid out in settlements for each case.*

7. *In the public meeting for September 15, 2020. It was recorded that an order was issued on September 11, 2020 to remove a container from the property of 20 Juniper Drive. (a) Please provide a copy of the order (b) who was it issued to? (c) who is the owner of the vacant property at 20 Juniper Drive (d) has there been any property tax bills issued to the owner of the vacant property (e) are there any outstanding property taxes owing on the vacant property of 20 Juniper Drive. If so, how much?*
8. *How much was paid out for the sewer pumping for the lift station #10 and lift station by Colonial Inn (Topsail Road) to each company? (b) What was the total repair cost for lift station #10 including the pumping cost? (c) How much did it cost to demolish the house that was purchased from Mr. Clark on the site opposite station #10 and who was the contractor? (d) What was the total amount of rent paid out to Mr. Clarke?*
9. *How much was the original salary of the original Director of Infrastructure and Public Works? What is the current salary for the Director of Public Works and the Director of Infrastructure and Engineering?*

I am pleased to inform you that a decision has been made by the ATIPP Coordinator for the Town of Paradise to provide access to the requested information.

Access to some of the information related to number seven of your request (i.e., personal information and tax information) has been refused in accordance with the following mandatory exception to disclosure, as specified in the Access to Information and Protection of Privacy Act, 2015 (the Act):

*40. Disclosure harmful to personal privacy*

*40.1. The head of a public body shall refuse to disclose personal information to an applicant where the disclosure would be an unreasonable invasion of a third party's personal privacy.*

*40.4 (d) A disclosure of personal information is presumed to be an unreasonable invasion of a third party's personal privacy where (d) the personal information was collected on a tax return or gathered for the purpose of collecting a tax.*

Please be advised that you may ask the Information and Privacy Commissioner to review the processing of your access request, as set out in section 42 of the Access to Information and Protection of Privacy Act, 2015 (the Act). The address and contact information of the Information and Privacy Commissioner is as follows:

Office of the Information and Privacy Commissioner  
2 Canada Drive  
P. O. Box 13004, Stn. A  
St. John's, NL. A1B 3V8

Telephone: (709) 729-6309  
Toll-Free: 1-877-729-6309  
Facsimile: (709) 729-6500

You may also appeal directly to the Supreme Court within 15 business days after you receive the decision of the public body, pursuant to section 52 of the Act.

If you have any further questions, please feel free to contact me by telephone or by email.

Sincerely,

Terrilynn Smith  
ATIPP Coordinator

**Town of Paradise: Recreation and Community Services Financial Summary (2018-20)**

Date: March 9, 2021

**Note:**

Financial information for 2020 recreation revenue and expenses are subject to change. 2018 and 2019 have been adjusted for PSAB.

<b>Recreation Expenses</b>				
<b>Account</b>	<b>Description</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
	Recreation Administration	\$ 251,310.61	498,225.31	502,343.29
	Recreation Administration	\$ 43,060.56	75,032.64	66,244.52
	Staff Clothing	\$ 2,989.00	1,484.72	1,772.59
	Travel expenses	\$ 37.84	58.80	22.31
	Salaries-Parks & Trails	\$ 296,682.36	379,645.82	314,845.04
	Benefits-Parks & Trails	\$ 46,115.88	43,307.66	25,890.90
	Youth Center - Programs	\$ 11,144.80	68,090.54	2,248.55
	Youth Center - Supplies	\$ 4,792.05	3,200.16	-
	Program Costs - CFS	\$ 19,159.52	73,567.42	8,688.97
	Fitness Programming	\$ 42,736.22	130,068.42	8,197.85
	Heat & light utility	\$ 83,531.22	85,263.39	51,521.59
	Propane expense	\$ 1,161.80	1,267.73	622.33
	Maintenance & repairs	\$ 41,076.06	54,738.78	40,674.82
	Security system	\$ 9,881.44	943.78	-
	Cleaning- RPYCC	\$ 92,038.59	182,732.83	143,137.66
	Misc. expenses	\$ 1,945.11	23.46	-
	RPYCC Salaries	\$ 674,888.66	586,908.94	412,614.39
	RPYCC Benefits	\$ 129,097.69	121,228.69	42,262.66
	Heat & light utility	\$ 5,729.62	5,127.92	4,035.62
	Maintenance & repairs	\$ 8,589.36	2,298.64	12,652.82
	Cleaning- St. Thomas Comm	\$ 22,160.43	24,283.80	2,600.44
	Misc. expenses	\$ 3,512.70	912.70	-
	Heat & light utility	\$ 4,466.83	5,665.98	4,693.16
	Maintenance & repairs	\$ 6,396.57	2,958.75	21,014.68
	Phone\security lines	\$ 459.44	125.14	1,048.89
	Cleaning- Milton Rd Clubh	\$ 14,812.31	10,793.78	4,136.46
	Concession Building Heat	\$ 10,319.60	9,725.42	7,457.91
	Cleaning-Concession Build	\$ 23,042.97	9,212.83	12,523.81
	Courts and Parks - Paradi	\$ 156.42	4,711.83	5,479.45
	Splash Pad Maintenance	\$ 803.47	2,642.72	632.02
	Turf Maintenance	\$ 1,631.89	4,681.73	3,789.22
	Security	\$ 201.46	234.15	347.53
	Milton Road softball fiel	\$ 88.91	16.68	16.68
	Milton Road softball fiel	\$ 828.79	980.29	3,024.30
	Milton Road softball fiel	\$ 5,070.28	7,260.05	23,751.24
	Milton Road ballfiled mis	\$ 83.44	647.78	-
	Dianne Whealn soccer hut	\$ 9,380.93	8,488.73	6,393.40
	Dianne Whealn soccer hut	\$ 6,567.37	4,714.09	973.96
	Dianne Whelan soccer hut	\$ 187.71	62.57	677.12
	Cleaning- Dianne Whelan s	\$ 11,515.54	5,221.53	4,171.41
	Dianne Whelan upper socce	\$ 28,379.57	29,714.38	16,282.07
	Dianne Whelan Soccer Fiel	\$ 549.49	-	-
	Peter Barry Duff - Heat a	\$ 4,222.50	5,987.15	5,972.66
	Peter Darry Duff - Repair	\$ 6,755.91	2,655.69	5,401.21
	Peter Barry Duff - Phones	\$ 373.34	165.81	782.60
	Cleaning-Peter Barry Duff	\$ 9,327.15	6,917.43	5,944.34
	Peter Barry Duff - Suppli	\$ 76.75	-	-
	Duff Park expenses	\$ 1,429.24	11,009.31	7,090.31
	Trails maintenance	\$ 37,098.96	44,638.36	27,640.54
	Playground maintenance	\$ 10,799.56	54,732.16	9,468.13
	Equipment rentals	\$ 3,285.01	3,071.40	3,916.14

Pond maintenance	\$	-	2,776.62	-
Protective clothing	\$	11,421.12	986.64	552.69
Town Beautification	\$	10,457.47	14,515.74	93,803.45
Salaries - Arena	\$	523,875.20	481,091.46	488,244.50
Payroll Benefits - Arena	\$	88,576.94	74,058.77	40,922.86
Heat & Light - Arena	\$	173,403.69	239,719.77	162,723.73
Building Maintenance - Ar	\$	82,094.02	55,345.87	63,170.42
Cleaning - Arena- Paradis	\$	67,550.53	165,439.37	163,788.44
Maintenance Contracts - A	\$	35,294.38	31,267.95	45,081.19
Ice Maintenance Supplies	\$	49,187.78	42,669.69	14,155.50
Concerts and Events	\$	2,617.89	15,942.27	1,371.56
Day camp salaries	\$	276,012.14	263,292.21	98,650.73
Day camp benefits	\$	30,268.62	22,680.21	6,073.31
Day Camp supplies	\$	37,056.41	13,682.40	4,244.43
Bus, facility & tours	\$	41,039.23	37,394.04	-
Misc. day camp expenses	\$	-	198.94	-
Other summer program sala	\$	53,642.11	61,033.68	60,508.77
Other S/P Payroll benefit	\$	5,533.64	4,718.18	1,818.58
Sunsplash Festival	\$	52,544.11	49,960.15	8,293.86
Winter Carnival	\$	38,757.83	32,227.04	25,431.27
Awards Program	\$	8,968.20	7,106.13	-
Christmas Festival	\$	10,637.02	10,701.46	2,008.18
Annual Events	\$	35,026.83	31,120.27	19,638.76
Community Initiatives	\$	8,731.96	8,527.45	15,452.47
Canada Day Celebrations	\$	27,118.44	29,262.45	4,192.30
Miscellaneous Events	\$	5,167.33	12,803.42	227.46
Salaries - Special Events	\$	48,748.43	48,248.14	63,514.35
Special Events - Benefits	\$	5,455.19	3,770.62	4,613.45
Salaries - Recreation Pro	\$	-	-	111,585.29
Benefits - Recreation Pro	\$	-	-	13,049.39
Amort Exp-Bldgs-Recreatio	\$	997,578.60	855,672.02	-
Amort Exp-Land Improvemen	\$	-	711,003.19	-
		<u>\$ 4,716,718.04</u>	<u>\$ 5,902,546.44</u>	<u>\$ 3,336,089.17</u>

**Recreation Revenue**

Account	Description	2018	2019	2020
	RPY Center revenue	(48,195.25)	(45,513.76)	(16,505.00)
	Fitness Centre	(81,810.64)	(55,457.93)	(36,318.81)
	Programming	(37,810.05)	(40,176.43)	(16,099.00)
	After School & Easter Pro	(90,141.02)	(97,075.00)	(22,628.30)
	Community Skate	(25,513.63)	(15,140.03)	(13,161.74)
	Commission Sales - Arena	(19,828.30)	(21,369.30)	(5,727.42)
	Arena Ice Rental Revenue	(547,859.38)	(660,130.62)	(463,215.19)
	Other Arena Rental Revenu	(6,618.51)	(22,761.95)	(22,847.83)
	Sponsorships - Arena	(61,413.18)	(66,583.01)	(29,065.15)
	St. Thomas Hall Revenue	(7,985.99)	(12,655.00)	(6,925.00)
	Milton Rd. Ballpark reven	(7,976.63)	(8,445.84)	(3,550.00)
	Peter Barry Duff Revenue	(896.96)	(150.00)	(150.00)
	Diane Whalen Soccer reven	(1,878.23)	(535.00)	(910.00)
	Summer Program gen revenu	(233,771.81)	(247,710.00)	(54,695.00)
	Summer tri-sports revenue	(3,044.51)	(3,585.00)	-
	Summer Program grants	(47,098.38)	(500.00)	-
	Sunsplash revenue	(8,025.34)	(14,100.53)	(6,328.00)
	Special Events	-	(6,417.48)	(9,275.00)
	Winter Carnival revenue	(25,879.30)	(11,281.00)	(3,252.00)
	Misc. recreation revenues	(6,732.50)	(14,396.85)	-
		<u>(1,262,479.61)</u>	<u>(1,343,984.73)</u>	<u>(710,653.43)</u>

<b>2021 Salary Scale (Union)</b>			
<b>Classification</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>
Accountant	45,685.54	51,396.24	57,106.93
Accounting Clerk	43,255.30	48,662.21	54,069.12
Administrative Assistant	40,473.51	45,532.70	50,591.89
Building Inspector	53,210.64	59,861.97	66,513.30
Development Technician	51,570.10	58,016.36	64,462.62
Engineering Technician	52,410.75	58,962.09	65,513.44
Equipment Operator	49,731.58	55,948.03	62,164.48
Fitness Attendant	36,805.22	41,405.87	46,006.52
General Facilities Maintenance	41,277.29	46,436.95	51,596.62
Inventory Control Co-Ordinator	51,251.31	57,657.72	64,064.13
Labourer	44,887.11	50,498.00	56,108.88
Mechanic	56,922.61	64,037.93	71,153.26
Municipal Enforcement Officer	51,618.14	58,070.40	64,522.67
Parks and Recreation Maintenance	43,403.14	48,828.53	54,253.92
Planner	59,550.44	66,994.25	74,438.05
Planning Technician	52,517.74	59,082.46	65,647.18
Policy and Research Officer	54,810.79	61,662.15	68,513.48
Receptionist - Clerk Typist	37,607.65	42,308.61	47,009.57
Records Management Clerk	42,673.81	48,008.03	53,342.26
Recreation Labourer	44,887.11	50,498.00	56,108.88
Recreation Technician	39,189.61	44,088.31	48,987.01
Recreation Worker	36,805.22	41,405.87	46,006.52
Refrigerator Operator	49,469.56	55,653.26	61,836.95
Refuse Collector	49,976.14	56,223.15	62,470.17
Rink Attendant/Labourer	44,887.11	50,498.00	56,108.88
Senior Building Inspector	59,550.44	66,994.25	74,438.05
IPW Co-Ordinator	51,320.44	57,735.49	64,150.55
Water and Sewer - Level 2	50,255.63	56,537.58	62,819.53
Water and Sewer - Level 3	54,052.78	60,809.38	67,565.98





Management/Non-Bargaining Salary Scale					
Position	Step 1	Step 2	Step 3	Step 4	Step 5
Administrative Assistant, Corporate Services; Administrative Assistant, Administration; Communications Assistant, Procurement Specialist	52804.43	56104.70	59404.98	62705.26	66005.53
Network Administrator	61321.27	65153.85	68986.43	72819.01	76651.59
Human Resources Officer; Safety and Training Coordinator; Recreation Supervisor; Maintenance Supervisor; Finance Supervisor	65579.69	69678.42	73777.15	77875.88	81974.61
Economic Development Officer; Engineer	69838.11	74202.99	78567.88	82932.76	87297.64
Foreperson	74340.70	78801.14	83529.21	88540.96	92968.01
Managers (except Engineering and HR)	82794.36	87762.02	93027.74	98609.41	103539.88
Manager of Engineering; Manager of Human Resources	85168.43	90491.46	95814.48	101137.51	106460.54
Directors	107525.14	113976.65	120815.25	128064.17	134467.37
Chief Administrative Officer	135812.04	143960.77	152598.41	161754.32	169842.03

**TOWN OF PARADISE: NON-UNION STEP LEVELS - 2021**

<b>Position Title</b>	<b>Step</b>
Administrative Assistant, Corporate Services	5
Administrative Assistant, Executive	4
Chief Administrative Officer	5
Communications Coordinator	1
Director, Corporate Services	5
Director, Infrastructure and Engineering	4
Director, Planning and Protective Services	5
Director, Public Works	2
Director, Recreation and Community Services	5
Economic Development Officer	5
Engineer	4
Facility Manager	3
Finance Supervisor	4
Foreperson	5
Foreperson	3
Foreperson	5
Foreperson	5
Foreperson	5
Foreperson, Municipal Enforcement	5
Human Resources Officer	3
Human Resources Officer	2
Maintenance Supervisor	1
Manager, Communications	5
Manager, Development	5
Manager, Engineering	4
Manager, Finance	5
Manager, Human Resources	3
Manager, Purchasing and Risk Management	3
Network Administrator	5
Procurement Specialist	4
Recreation Supervisor	1
Safety and Training Coordinator	5

**Town of Paradise**  
**Monthly Salaries & Benefits**

2018

Department	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Corporate Services	128,802.26	159,063.26	241,052.53	190,208.16	172,897.64	215,279.28	160,374.94	233,529.71	149,159.44	156,521.67	156,547.47	225,878.17
Engineering	33,589.89	62,202.48	30,506.95	25,901.40	22,331.72	24,057.81	28,195.57	48,185.51	31,679.14	38,690.80	46,427.45	71,783.73
Protective Services	40,939.04	80,851.54	97,782.49	56,051.61	58,973.82	59,916.13	57,548.23	77,126.92	15,310.82	58,581.29	59,830.98	96,058.12
Transportation Services	178,313.67	254,852.54	400,101.07	200,355.34	173,285.89	172,656.36	179,877.88	262,663.31	241,697.11	161,617.26	204,525.73	373,076.52
Environmental Health Services	50,136.75	67,582.20	100,769.61	67,645.70	64,409.74	63,466.77	62,752.34	95,413.31	59,402.06	59,628.39	57,359.94	87,704.04
Planning & Development	34,211.01	44,132.92	67,329.90	44,531.44	44,440.82	47,401.89	48,005.83	74,593.66	43,264.69	51,610.76	43,179.95	68,955.47
Recreation & Cultural Services	114,812.28	152,682.72	241,928.35	180,692.78	157,449.61	173,114.37	257,613.11	479,680.40	165,395.13	147,019.53	149,771.03	253,108.72
	580,804.90	821,367.66	1,179,470.90	765,386.43	693,789.24	755,892.61	794,367.90	1,271,192.82	705,908.39	673,669.70	717,642.55	1,176,564.77

2019

Department	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Corporate Services	172,115.00	153,285.23	148,656.95	140,688.75	141,825.99	156,005.10	189,401.48	216,286.08	148,748.94	144,699.95	153,021.27	204,364.83
Engineering	40,314.08	28,552.04	38,487.97	37,990.58	37,397.92	38,972.40	38,643.93	57,384.91	40,599.96	38,297.76	36,267.53	49,307.43
Protective Services	74,404.80	62,717.16	61,834.23	62,276.89	63,614.39	66,053.41	68,234.84	97,157.58	61,316.93	66,856.63	54,939.33	87,468.10
Transportation Services	265,005.87	287,359.86	266,088.99	189,729.88	176,947.90	182,132.21	167,440.36	251,485.16	200,253.75	208,481.70	226,108.82	415,062.01
Environmental Health Services	64,933.64	53,285.61	57,056.26	57,753.50	54,747.66	56,258.36	48,990.38	74,683.42	52,999.13	57,807.70	57,181.01	137,411.18
Planning & Development	50,233.61	42,389.37	85,575.61	56,704.82	57,468.77	70,941.52	53,560.70	80,303.66	54,546.11	53,226.82	52,256.73	100,602.31
Recreation & Cultural Services	175,580.03	132,644.87	148,953.21	208,697.79	176,609.38	171,278.60	249,297.25	521,824.39	199,797.11	180,078.49	154,519.84	343,961.37
	842,587.03	760,234.14	806,653.22	753,842.21	708,612.01	741,641.60	815,568.94	1,299,125.20	758,261.93	749,449.05	734,294.53	1,338,177.23

2020

Department	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Corporate Services	176,385.12	147,745.47	157,278.56	158,112.81	143,873.13	145,938.25	291,367.84	138,825.29	137,310.47	139,270.17	139,558.94	230,845.46
Engineering	39,752.63	35,369.38	34,776.86	34,615.15	33,433.29	32,947.94	48,648.98	34,672.08	38,222.45	37,801.16	38,560.78	56,724.76
Protective Services	61,204.54	62,569.21	58,956.44	57,424.99	58,240.46	58,080.36	92,321.74	64,742.58	47,923.08	49,010.88	49,903.29	70,922.32
Transportation Services	398,667.25	276,316.63	289,781.67	228,139.98	165,461.51	150,269.57	228,655.41	162,474.72	154,622.13	169,267.35	210,218.14	379,654.21
Environmental Health Services	65,428.58	62,440.31	58,723.18	60,025.18	56,175.93	61,076.68	94,325.03	59,359.30	58,705.31	63,617.55	66,098.26	100,113.81
Planning & Development	57,019.48	53,159.12	58,529.29	53,911.57	52,327.47	52,685.32	78,983.11	53,079.12	48,988.49	48,384.71	48,423.91	100,358.54
Recreation & Cultural Services	194,294.04	176,624.57	170,445.26	163,249.13	155,923.49	146,366.95	270,513.31	240,575.21	195,253.78	168,554.93	167,576.27	203,807.09
	992,751.64	814,224.69	828,491.26	755,478.81	665,435.28	647,365.07	1,104,815.42	753,728.30	681,025.71	675,906.75	720,339.59	1,142,426.19

**Town of Paradise  
Overtime Paid by Department**

<b>Department</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Corporate Services	7,308.86	5,917.41	5,201.46
Infrastructure & Public Works	166,915.33	127,394.13	216,860.57
Planning & Protective Services	35,450.09	22,539.05	14,799.24
Recreation and Community Services	160,720.93	142,960.10	73,022.64
	<b>370,395.21</b>	<b>298,810.69</b>	<b>309,883.91</b>

2018-21

Town of Paradise – Mayor and Council Stipends (Annual)	
Mayor	\$45,252
Deputy Mayor	\$36,684
Councillor	\$35,736

**TOWN OF PARADISE  
FINANCIAL STATEMENTS  
December 31, 2019**

# **Town of Paradise**

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### **For the Year Ended December 31, 2019**

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## STATEMENT OF RESPONSIBILITY

The accompanying Financial Statements are the responsibility of the management of the Town of Paradise and have been prepared in compliance with legislation, and in accordance with Public Sector Accounting Standards (PSAS) established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Council of the Municipality met with management and its external auditors to review a draft of the financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized financial statements.

Harris Ryan Chartered Professional Accountants, as the Municipality's appointed external auditors, have audited the Financial Statements. The Auditor's report is addressed to the Mayor and members of Council and appears on the following page. Their opinion is based upon an examination conducted in accordance with PSAS, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the Financial Statements are free of material misstatement and present fairly the financial position and results of the Municipality in accordance with standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.



Dan Bobbett  
Mayor



Terrilynn Smith  
Treasurer





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## INDEPENDENT AUDITOR'S REPORT

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To the Mayor and Members of Council of Town of Paradise

### *Opinion*

We have audited the financial statements of Town of Paradise (the Town), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated, changes in net financial assets (net debt) surplus, income 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 Town as at December 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

### *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 Town 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 PSAS, 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 Town'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 Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town'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 Shareholders of Town of Paradise (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 Town'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 Town'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 Town 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.



St. John's, Newfoundland and Labrador  
December 15, 2020

CHARTERED PROFESSIONAL ACCOUNTANTS


**TOWN OF PARADISE**  
**STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 4)	\$ 6,561,473	\$ 5,938,313
Amounts receivable (Note 5)	6,439,672	8,031,975
Real estate properties held for sale	<u>181,663</u>	<u>181,663</u>
	<u>\$ 13,182,808</u>	<u>\$ 14,151,951</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 7)	4,870,972	4,040,069
Security deposits payable (Note 8)	2,928,719	3,110,065
Employee benefits liability (Note 9)	1,901,760	1,753,782
Deferred revenue (Note 10)	1,347,160	1,543,229
Long-term debt (Note 11)	<u>10,414,417</u>	<u>12,816,613</u>
	<u>21,463,028</u>	<u>23,263,758</u>
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	<u>\$ (8,280,220)</u>	<u>\$ (9,111,807)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	\$ 170,515,529	\$ 167,389,850
Inventories for use (Note 12)	759,565	443,339
Prepaid expenses	<u>91,521</u>	<u>77,803</u>
	<u>171,366,615</u>	<u>167,910,992</u>
<b>ACCUMULATED SURPLUS end of the year</b>	<u>\$ 163,086,395</u>	<u>\$ 158,799,184</u>

Commitments (Note 13)

Contingencies (Note 14)

Approved on behalf of Council:

  
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Mayor

DocuSigned by:  
  
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Terrilynn Smith

Treasurer

See Notes to Financial Statements

**TOWN OF PARADISE**  
**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**Year Ended December 31, 2019**

	<u>2019 Budget</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
<b>REVENUE</b>			
Taxation	\$ 31,649,168	\$ 31,783,616	\$ 30,064,011
Fees & developer contributions	2,428,216	2,498,156	2,706,650
Grants and transfers	6,132,774	6,236,124	6,581,060
Sales of goods and services	2,343,520	1,549,548	1,429,355
Interest income	202,000	578,085	460,787
Other revenue	219,075	406,737	243,247
Total revenue (Schedules 2, 4 and 5)	<u>42,974,753</u>	<u>43,052,266</u>	<u>41,485,110</u>
<b>EXPENSES</b>			
General government services	\$ 5,514,988	\$ 5,124,146	\$ 5,934,637
Protective services	5,365,477	5,574,135	5,494,475
Transportation services	13,435,000	12,253,728	12,511,885
Environmental health services	7,367,893	7,950,619	6,375,501
Regional planning and development	946,616	761,442	686,877
Recreation and cultural services	5,709,053	5,902,546	4,716,717
Fiscal services	737,913	1,198,438	1,159,131
Total expenses (Schedules 3, 4 and 5)	<u>39,076,940</u>	<u>38,765,055</u>	<u>36,879,223</u>
<b>ANNUAL SURPLUS</b>	\$ 3,897,813	\$ 4,287,211	\$ 4,605,887
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>158,799,184</u>	<u>158,799,184</u>	<u>154,193,297</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>\$ 162,696,997</u>	<u>\$ 163,086,395</u>	<u>\$ 158,799,184</u>

See Notes to Financial Statements

**TOWN OF PARADISE**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**  
**Year Ended December 31, 2019**

	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
<b>ANNUAL SURPLUS</b>	<b>\$ 4,287,211</b>	<b>\$ 4,605,887</b>
Acquisition of tangible capital assets	<b>(12,043,186)</b>	(7,884,461)
Assets contributed by developers	<b>(1,757,416)</b>	(1,986,013)
Amortization of tangible capital assets	<b>10,028,021</b>	10,104,981
Loss on disposal of tangible capital assets	<b>646,902</b>	171,224
Increase in inventories	<b>(316,226)</b>	(17,637)
(Increase)/decrease in prepaids	<b>(13,719)</b>	25,773
	<b>(3,455,624)</b>	413,867
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>831,587</b>	5,019,754
<b>NET FINANCIAL ASSETS (NET DEBT), BEGINNING OF YEAR</b>	<b>(9,111,807)</b>	(14,131,561)
<b>NET FINANCIAL ASSETS (NET DEBT), END OF YEAR</b>	<b>\$ (8,280,220)</b>	<b>\$ (9,111,807)</b>

See Notes to Financial Statements

**TOWN OF PARADISE**  
**STATEMENT OF CASH FLOWS**  
**Year Ended December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 4,287,211	\$ 4,605,887
Changes in non-cash items:		
Amounts receivable	1,592,303	(2,944,144)
Inventories	(316,226)	(17,637)
Prepays	(13,719)	25,773
Accounts payable and accrued liabilities	830,903	(716,832)
Security deposits liability	(181,346)	22,615
Employee benefits liability	147,978	77,840
Deferred revenue	(196,069)	(147,168)
Assets contributed by developers	(1,757,416)	(1,986,013)
Loss on disposal of tangible capital assets	646,902	171,224
Amortization	10,028,021	10,104,981
	<u>15,068,542</u>	<u>9,196,526</u>
<b>CAPITAL TRANSACTIONS</b>		
Cash used to acquire tangible capital assets	<u>(12,043,186)</u>	<u>(7,884,461)</u>
<b>FINANCING TRANSACTIONS</b>		
Debt repayment	<u>(2,402,196)</u>	<u>(2,586,334)</u>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>623,160</b>	<b>(1,274,269)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>5,938,313</u>	<u>\$ 7,212,582</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>\$ 6,561,473</u></u>	<u><u>\$ 5,938,313</u></u>

See Notes to Financial Statements

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**1. Status of the Town of Paradise**

The Town of Paradise is a municipal government that was incorporated in 1972 pursuant to the Province of Newfoundland and Labrador's Municipalities Act. The Municipality provides or funds municipal services such as fire protection, public works and transportation, parks and recreation and other general government operations.

**2. Significant Accounting Policies**

The financial statements have been prepared in accordance with Public Sector Accounting Standards (PSAS) as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

**a) Cash and Temporary Investments**

Cash and cash equivalents include cash and short-term investments with maturities of three months or less from the date of acquisition.

**b) Inventories**

Inventories held for consumption are recorded at the lower of cost and replacement value. Included in inventory are repurposed equipment available for future use. These items have been recorded at an estimated value and will be assessed annually for impairment.

**c) Real Estate Properties Held for Sale**

Real estate properties held for sale are recorded at the lower of cost and net realizable value. Cost includes the amount of acquisition, legal fees and improvements to prepare the properties for sale or servicing. It is reasonably anticipated that real estate properties held for resale will be sold outside the reporting entity within one year of the balance sheet date. Real estate properties and inventories held for sale are classified as non-financial assets if it is anticipated that the sale will not be completed within one year of the reporting date.

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**d) Tangible Capital Assets**

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Assets under construction are not amortized until the asset is put into use and one-half of the annual amortization is charged in the year of acquisition and in the year of disposal. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

**General Tangible Capital Assets**

Land	Indefinite
Land Improvements	10 to 50 years
Buildings and leasehold improvements	
Buildings	25 to 40 years
Leasehold improvements	Term of lease
Vehicles and Equipment	
Vehicles	5 years
Machinery, equipment and furniture	5 years
Maintenance and road construction equipment	10 years
Computer Hardware and Software	4 years
Furniture & Fixtures	5 years

**Infrastructure Assets**

Transportation	
Land	Indefinite
Road surface	5 to 20 years
Road grade	30 years
Bridges	30 to 50 years
Traffic lights and equipment	10 to 15 years
Marine Structures	25 years
Water and Sewer	
Land	Indefinite
Land improvements	50 years
Buildings	25 to 40 years
Underground networks	15 to 100 years
Machinery and equipment	15 years
Dams and other surface water structures	25 to 50 years

**e) Contributions of Tangible Capital Assets**

Contributions of infrastructure assets are recorded at fair value and included in Fees and Developer Contributions Revenue. Land contributed by developers is recorded at the assessed value.



**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**f) Revenue Recognition**

Revenues are recognized as earned and when collection is reasonably assured. Property tax billings are prepared by the Town based on the assessed values of the respective properties. The tax rates are approved annually by Council.

Fees and permits revenues are recognized when the permits are issued. Payment is required at the time of issuance.

Contributions of tangible capital assets by developers are recorded at fair market value. Land conveyed for roadways is assigned nominal value.

Government transfers are recognized as revenues in the financial period that the events giving rise to the transfer occur, as long as the transfer is authorized, eligibility criteria have been met by the Town and a reasonable estimate of the amount can be made.

Sale of goods and services includes activities such as third-party arena ice and facilities rentals and in-house, seasonal day camp and other recreation programs. Throughout the year, revenues are recognized when services are performed or events are booked during the year or when events occur.

Interest income is reported in the period earned. Miscellaneous revenue is recorded when earned and reasonable estimates of the amount can be determined.

**g) Measurement Uncertainty**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

**h) Severance Pay**

The Town accounts for severance pay on an accrual basis. The Town provides severance benefits to employees upon cessation of employment. Employees hired before February 25, 2014 become eligible following 25 months of service. Employees hired on or after February 25, 2014 become eligible following 9 years of service. The amount of severance is obtained by multiplying the number of full years of continuous employment by the employee's weekly salary to a maximum of twenty weeks pay. With the exception of two employees, a maximum will be applied to management employees effective January 1, 2018.

**i) Accrued Vacation Pay**

The Town accounts for vacation pay on an accrual basis. Vacation pay is calculated based upon employees' unused vacation leave entitlement at year end.

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**j) Pension Costs**

The Town participates in a defined benefit pension plan which provides pension benefits to management employees. The plan is a multiemployer plan administered by Newfoundland and Labrador Municipal Employees Benefits Inc. The Plan is equally funded by participating employers and members, each contributing 8.75% of regular earnings. Contributions to the pension plan are recognized on an accrual basis.

Unionized employees are eligible to contribute to a Registered Retirement Savings Plan. The Town will match the employee's contribution up to 6.5% of Regular Earnings. The Town's portion vests immediately. Town contributions are recognized on an accrual basis.

**k) Sick Leave**

The obligation for accrued non-vesting sick leave earned by employees are actuarially determined using the projected accrued benefit method prorated on the service and management's best estimate of assumptions of future service, future benefit usage, salary changes and retirement ages of those employees. The discount rates used for determining the benefit obligation is the Town's cost of borrowing. Past service costs resulting from plan amendments are fully recognized in the year in which they occur.

**l) Purchased services**

The Town has agreements in place for the purchase of certain municipal services provided on a regional basis including; public transit services, regional fire services, landfill services, the supply of potable water and wastewater treatment services. These services are billed to the Town on a cost of supply or consumption basis and are provided by the following organizations:

St. John's Regional Fire Department  
St. John's Regional Water Authority  
St. John's Transportation Commission  
Robin Hood Bay Solid Waste Treatment Facility  
Riverhead Wastewater Treatment Facility

**3. Sufficiency of Bonds**

Fidelity bond coverage of \$1,000,000 is carried. This coverage is considered to be adequate by management.

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

**4. Cash and Cash Equivalents**

Cash and cash equivalents are comprised of the following:

	<u>2019</u>	<u>2018</u>
Petty Cash	200	200
Change Float	1,200	800
Bank Account - General	5,090,821	3,655,449
Bank Account - Gas Tax Funds	915,210	1,378,346
Bank Account - Subdivision Deposits	554,042	903,518
	<u>\$ 6,561,473</u>	<u>\$ 5,938,313</u>

Use of Gas Tax Funds is restricted to projects approved under the Local Gas Tax Funding Agreement.

Subdivision Deposits are securities provided by developers for subdivision development and are not used in Town operations.

**5. Amounts Receivable**

	<u>2019</u>	<u>2018</u>
Property Tax	1,240,510	1,204,500
Business Tax	514,137	327,449
Water and Sewer Tax	210,838	150,980
Interest	274,930	180,824
HST Rebate	2,498,168	2,626,265
Provincial Government Share of Debt and Capital	1,803,179	1,355,572
Recreation Fees	477,455	392,456
Other	54,219	2,262,355
	<u>7,073,436</u>	<u>8,500,401</u>
Less allowances for doubtful amounts	<u>(633,764)</u>	<u>(468,426)</u>
	<u>\$ 6,439,672</u>	<u>\$ 8,031,975</u>

**6. Bank Indebtedness**

Royal Bank of Canada credit line in the amount of \$3,000,000, bearing interest at prime minus 0.75% per annum. At December 31, 2019, \$Nil (2018 - \$Nil) of the available credit line was used.

**TOWN OF PARADISE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at December 31, 2019**

**7. Accounts Payable and Accrued Liabilities**

	<u>2019</u>	<u>2018</u>
Accounts payable	\$ 1,730,293	\$ 581,515
Accrued expenses	<u>3,140,679</u>	<u>3,458,554</u>
	<u>\$ 4,870,972</u>	<u>\$ 4,040,069</u>

**8. Security Deposits Payable**

	<u>2019</u>	<u>2018</u>
Landscaping & Excavating Security Deposits	\$ 2,131,427	\$ 1,952,889
Developer Subdivision Securities	<u>797,292</u>	<u>1,157,176</u>
	<u>\$ 2,928,719</u>	<u>\$ 3,110,065</u>

Landscaping and excavating security deposits are a monetary deposit collected as a condition of issuance of a building permit to ensure that work is completed to the standard approved in the building permit. Securities are returned following satisfactory inspection.

A development agreement states the developer's obligations to the Town for construction of roads, sidewalks, sewers, watermains, open spaces and other services in a subdivision. Developer subdivision securities are required by the Town to ensure performance of the obligations detailed in the development agreement. Securities may be provided in cash or by irrevocable letter of credit.

**9. Employee Benefits Liability**

	<u>2019</u>	<u>2018</u>
Accrued severance benefit	\$ 913,964	\$ 903,276
Accrued vacation benefit	<u>647,767</u>	<u>493,409</u>
Accrued sick leave benefit	<u>340,029</u>	<u>357,097</u>
	<u>\$ 1,901,760</u>	<u>\$ 1,753,782</u>

**Accrued severance benefit**

The Town provides severance benefits to employees upon cessation of employment. Employees hired before February 25, 2014 become eligible following 25 months of service. Employees hired on or after February 25, 2014 become eligible following 9 years of service. The amount of severance is obtained by multiplying the number of years of continuous employment by the employee's weekly salary to a maximum of twenty weeks pay. No maximum applies for management employees. With the exception of two employees, a maximum will be applied to management employees effective January 1, 2018.

**TOWN OF PARADISE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at December 31, 2019**

**Accrued vacation benefit**

Unionized employees are permitted to carry forward unused annual leave to a maximum of 30 days. Management employees may carry forward any unused leave balances. The accrued liability is recorded at full cost.

**Accumulating sick leave benefit**

The Town provides benefits for sick leave under the following conditions:

Employees hired prior to August 24, 2009 are eligible to accumulate sick leave at full pay at the rate of two days per month to a maximum of 480 days. Employees hired on or after August 24, 2009 are eligible to accumulate sick leave at the rate of one day per month to a maximum of 240 days. Sick leave benefits accumulate but do not vest.

An actuarial valuation of the Town's obligations for the accumulated sick leave bank was prepared for accounting purposes using the Projected Benefit Method Pro Rated on Services, as defined in PSAB 3255. Key actuarial assumptions used in the valuation were based on the Town's best estimates.

An actuarial report was prepared for December 31, 2019.

<b>Benefit Obligation</b>	<b>2019</b>	<b>2018</b>
Benefit obligation end of prior year	\$ 260,849	\$ 304,861
Current service cost	29,093	33,246
Interest cost	8,910	11,524
Benefits paid	(50,251)	-
Remeasurements	\$ (39,383)	\$ (88,782)
<b>Benefit obligation - end of year</b>	<b>\$ 209,218</b>	<b>\$ 260,849</b>

<b>Reconciliation of Funded Status</b>	<b>2019</b>	<b>2018</b>
Accrued benefit obligations	\$ (209,218)	\$ (260,849)
Unamortized net actuarial gain	(130,811)	(96,248)
<b>Net liability recognized on balance sheet</b>	<b>\$ (340,029)</b>	<b>\$ (357,097)</b>

<b>Weighted Average Assumptions for Disclosure</b>	<b>2019</b>	<b>2018</b>
Discount Rate	<b>3.78%</b>	3.78%
Rate of compensation increase	<b>3.00%</b>	3.00%

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**Accrued pension benefit**

The Town participates in a defined benefit pension plan which provides pension benefits to management employees. The plan is a multiemployer plan administered by Newfoundland and Labrador Municipal Employees Benefits Inc. The Plan is equally funded by participating employers and members, each contributing 8.75% of regular earnings. Upon retirement, on or after the normal retirement age, the retiree will receive a lifetime benefit representing 2% of career average earnings multiplied by the number of years in the plan. Retirement benefits are indexed to a maximum of 6% per year.

The Town of Paradise entered into the plan on August 25, 2008. The latest actuarial valuation was calculated for the year ended December 31, 2015. No special payments are required by the Town of Paradise, since funding deficits were incurred prior to the Town joining the plan.

In 2019, the Town contributed \$237,275 to the pension plan. In 2018, the Town contributed \$242,787.

Unionized employees are eligible to contribute to a Registered Retirement Savings Plan. The Town will match employee contributions up to 6.5% of Regular Earnings. The Town's portion vests immediately.

In 2019, the Town contributed \$167,669 to the RRSP Plan. In 2018, the Town contributed \$171,728.

**10. Deferred Revenue**

	<u>2019</u>	<u>2018</u>
Deferred revenue	<u>\$ 1,347,160</u>	<u>\$ 1,543,229</u>

**Open Space Assessments**

Under the Town's Subdivision Development Agreements, developers must provide land for public purposes at a rate of 10% of the area of the land to be developed or cash in lieu at 10% of the value of the land at the time of the subdivision. These funds are used to fund future open space development. Deferred revenue is recognized into income at the time applicable projects are completed.

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

**11. Long Term Debt**

<b>Lender</b>	<b>Rate</b>	<b>Installments</b>	<b>Maturing</b>	<b>2019</b>	<b>2018</b>
RBC Life - Monthly	4.75%	29,680	Jan-26	<b>1,878,525</b>	2,138,718
RBC Life - Monthly	3.78%	58,252	Nov-29	<b>5,773,446</b>	6,244,530
CIBC - A Semiannual	4.10%	193,657	Dec-19	-	375,721
CIBC - B Semiannual	2.66%	187,761	Mar-20	<b>185,297</b>	548,626
CIBC - D Semiannual	2.68%	62,814	Jun-21	<b>183,501</b>	301,827
CIBC - E Semiannual	2.68%	124,275	Jun-21	<b>363,052</b>	597,156
CIBC - F Semiannual	3.11%	119,015	Sep-22	<b>676,239</b>	888,806
CIBC - G Semiannual	3.18%	206,469	Jul-22	<b>1,172,694</b>	1,539,566
				<b>\$ 10,232,754</b>	<b>\$ 12,634,950</b>

NLHC	N/A	N/A	N/A	<b>181,663</b>	181,663
				<b>\$ 10,414,417</b>	<b>\$ 12,816,613</b>

<b>Summary</b>	<b>2019</b>	<b>2018</b>
Bank loans	<b>\$ 10,232,754</b>	\$ 12,634,950
Newfoundland & Labrador Housing Corporation	<b>181,663</b>	181,663
	<b>\$ 10,414,417</b>	<b>\$ 12,816,613</b>

Principal payments required in each of the next five years are as follows:

	<b>Total Principal</b>	<b>Net of provincial portion</b>
2020	<b>\$ 1,906,565</b>	\$ 1,297,852
2021	<b>1,594,993</b>	1,156,954
2022	<b>1,463,400</b>	1,106,693
2023	<b>865,087</b>	865,087
2024	<b>898,709</b>	898,709
	<b>\$ 6,728,754</b>	<b>\$ 5,325,295</b>

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**12. Inventories for Use in Operations**

	<u>2019</u>	<u>2018</u>
Winter road salt	\$ 173,998	\$ 117,428
Depot shop supplies	219,379	203,848
Small tools and equipment	53,664	56,047
Repurposed equipment	312,524	66,016
	<u>\$ 759,565</u>	<u>\$ 443,339</u>

**13. Commitments**

In 2013, the Town signed a Memorandum of Understanding with the Regional Fire Services Committee (Cities of St. John's and Mount Pearl) to become a full voting member of the Committee. Under this agreement, a 3 bay, 2 deep fire station was constructed in the Town of Paradise. The Town's share of the cost to operate the Regional Fire Department will be prorated based on its share of the total assessed value of all member municipalities, including real property, tenant values and vacant land. The commitment for 2020 is \$4,455,188.

The Town's share of regional fire annual costs is based upon the net operating costs of St. John's Regional Fire Department apportioned using the municipality's share of total property assessed values. Amounts for 2021 to 2024 will be determined when the operating costs are budgeted and property reassessments are known.

**14. Contingencies**

The Town has been named in approximately 10 disputes that have not been settled at year end. Three of the ten claims are insured and the Town's insurance is adequate to address the risk of loss associated with these claims. No provision has been made for the remaining eleven uninsured claims, either because the Town is not expected to incur any significant liability, or because an estimate of loss is not determinable at this time.



**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**15. Financial Risk Management**

The Town is exposed to credit risk and market risk from its use of financial instruments.

Management is responsible for establishing the Town's risk management framework. This includes the review and approval of risk management policies, investment strategies, identifying and assessing the impact of risks and developing responses to those risks.

**Credit Risk**

Credit risk is the exposure to losses resulting from potential non-payment of taxes and other accounts receivable. Credit risks from the provincial government, federal government and their agencies are considered to be minimal. For taxes and interest imposed under the Municipalities Act, the Town, in addition to other methods, may collect amounts owing as a civil debt. Taxes constitute a lien upon real property so that arrears must be paid to the Town upon sale or transfer of the property. Therefore, credit risk, as it relates to taxation revenue, is minimal.

**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 Town 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 interest rates. The Town reduces its interest rate risk by holding cash in Canadian bank accounts, managing cash flows to minimize utilization of its line of credit and managing interest rate risk on long term debt by exclusive use of fixed rate terms for its long term debt.

**16. Budget**

In accordance with the Province of Newfoundland and Labrador's Municipalities Act, every council must adopt a financial plan for each fiscal period in a form approved by the Minister. The financial plan is prepared on a revenue and expenditure basis that does not meet the recommendations of PSAB. For comparative purposes, the Town has modified its financial plan to prepare a budget that is consistent with the scope and accounting principles used to report the actual results. The budget figures used in these financial statements have been approved by Council.

The reconciliation between the Municipality's cash based financial plan and the PSAB accrual based budget figures used in these statements is disclosed in Schedule 5 - Reconciliation of the Financial Plan to the Budget.

**TOWN OF PARADISE  
NOTES TO THE FINANCIAL STATEMENTS  
As at December 31, 2019**

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**17. Subsequent Event**

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

The majority of the services provided by the Town are considered essential and as such the Town continues to provide these services. The most significant impact to the Town resulted from the shut- down of its recreational facilities which resulted in reduced revenues. Note that while revenues in this area were down they are generally in the range of \$1.4 - \$1.5 million annually (less than 4% of total revenues in the last 2 years).

Other sources of revenue have not been significantly impacted. While the timing of collections has been delayed somewhat, the Town does not expect a significant impact to the bad debt expense.

**TOWN OF PARADISE**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**Year Ended December 31, 2019**

SCHEDULE 1

	Capital Asset Costs			Accumulated Amortization			Totals		
	Opening Costs 2019	Additions (Reclass)	Disposal	Closing Costs	Opening Acc Amort	Amortization Expense	Disposals	Closing Acc Amort	NBV 2019
Land	5,572,142	2,300	-	5,574,441	-	-	-	-	5,574,441
Land Improvements	11,629,668	209,273	-	11,838,941	(4,928,220)	(703,955.54)	-	(5,632,175)	6,206,765
Buildings-Steel and Brick	29,697,301	-	-	29,697,302	(5,341,583)	(1,047,546.39)	-	(6,389,131)	23,308,172
Buildings-Wood	1,565,925	442,055	-	2,007,981	(513,725)	(68,960.09)	-	(582,685)	1,425,295
Vehicles	1,729,861	628,897	-	2,358,759	(1,488,346)	(188,245.54)	-	(1,676,590)	682,168
Machinery & Equipment	2,256,247	1,533,053	-	3,789,301	(1,483,533)	(454,207.44)	-	(1,937,741)	1,851,560
Heavy Equipment	9,989,495	-	-	9,989,494	(5,944,643)	(795,551.79)	-	(6,740,195)	3,249,299
Computers & Communications	448,200	92,220	-	540,420	(408,442)	(28,172.35)	-	(436,614)	103,806
AUC General	553,401	(533,978)	-	19,423	-	-	-	-	19,423
Land - Road Right of Way	2,571,873	-	-	2,571,873	-	-	-	-	2,571,873
Road Grade/Culverts	48,210,592	1,379,635	-	49,590,227	(31,815,852)	(1,471,262.94)	-	(33,287,115)	16,303,112
Road Surface/Guard Rails	43,017,515	2,523,443	(649,569)	44,891,391	(28,205,303)	(1,750,392.00)	460,191	(29,495,505)	15,395,886
Sidewalks/Curb & Gutter	17,034,359	801,790	(127,145)	17,709,005	(6,373,142)	(585,780.75)	25,429	(6,933,493)	10,775,510
Bridges & Other Structures	1,044,044	287,710	-	1,331,754	(63,199)	(26,230.31)	-	(89,428)	1,242,325
Traffic Lights & Signals	2,594,846	182,954	(503,248)	2,274,550	(1,119,965)	(135,891.37)	344,905	(910,951)	1,363,600
AUC Transportation	1,258,157	1,796,634	-	3,054,791	-	-	-	-	3,054,791
Water-Pipes	27,582,953	1,350,454	(121,492)	28,811,915	(10,085,228)	(914,848.51)	97,148	(10,902,927)	17,908,988
Water-Hydrants	2,581,644	85,429	-	2,667,073	(1,724,438)	(133,725.55)	(10,986)	(1,869,150)	797,923
Water- Booster Stn & PRV's	567,664	-	-	567,664	(478,931)	(16,797.87)	-	(495,728)	71,936
Sanitary Sewer-Pipes	33,412,694	1,897,649	(205,780)	35,104,563	(8,022,182)	(625,359.72)	152,079	(8,495,462)	26,609,101
Sanitary Sewer-Manholes	8,074,370	1,089,078	-	9,163,447	(2,391,016)	(219,025.24)	-	(2,610,043)	6,553,405
Sanitary Sewer-Lift Stations	2,827,041	61,706	(462,508)	2,426,239	(1,838,140)	(105,635.11)	354,074	(1,589,701)	836,537
Sanitary-Plant & Structures	5,005,512	-	-	5,005,512	(4,009,701)	(45,127.83)	-	(4,054,829)	950,683
Storm Sewer-Pipes	12,210,672	609,270	-	12,819,941	(4,168,137)	(332,508.18)	-	(4,500,645)	8,319,296
Storm-Manholes & Catch Basins	13,504,599	754,085	-	14,258,684	(3,841,442)	(365,115.99)	-	(4,206,557)	10,052,127
Storm Sewer-Ditches	742,722	34,773	-	777,494	(166,267)	(13,680.97)	-	(179,948)	597,546
AUC Water & Sewer	6,117,788	(1,427,827)	-	4,689,962	-	-	-	-	4,689,962
<b>Totals</b>	<b>291,801,284</b>	<b>13,800,602</b>	<b>(2,069,742)</b>	<b>303,532,145</b>	<b>(124,411,433)</b>	<b>(10,028,021)</b>	<b>1,422,839</b>	<b>(133,016,615)</b>	<b>170,515,529</b>

**Year Ended December 31, 2018**

	Capital Assets Costs			Accumulated Amortization			Totals		
	Opening Costs 2017	Additions (Reclass)	Disposal	Closing Costs	Opening Acc Amort	Amortization Expense	Disposals	Closing Acc Amort	NBV 2017
Land	5,402,368	169,774	-	5,572,142	-	-	-	-	5,572,142
Land Improvements	11,629,668	-	-	11,629,668	(4,263,819)	(664,401)	-	(4,928,220)	6,701,448
Buildings-Steel and Brick	28,736,496	1,079,121	(118,316)	29,697,301	(4,347,640)	(1,032,598)	38,655	(5,341,583)	24,355,718
Buildings-Wood	1,395,611	170,314	-	1,565,925	(454,426)	(59,299)	-	(513,725)	1,052,200
Vehicles	1,635,446	127,273	(32,858)	1,729,861	(1,322,541)	(198,663)	32,858	(1,488,346)	241,515
Machinery & Equipment	2,043,584	239,357	(26,694)	2,256,247	(1,184,764)	(325,463)	26,694	(1,483,533)	772,714
Heavy Equipment	9,768,649	220,846	-	9,989,495	(5,086,475)	(858,168)	-	(5,944,643)	4,044,852
Computers & Communications	448,200	-	-	448,200	(362,683)	(45,759)	-	(408,442)	39,758
AUC General	1,467,429	(914,028)	-	553,401	-	-	-	-	553,401
Land - Road Right of Way	2,571,873	-	-	2,571,873	-	-	-	-	2,571,873
Road Grade/Culverts	45,063,659	3,185,774	(38,841)	48,210,592	(30,338,707)	(1,515,986)	38,841	(31,815,852)	16,394,740
Road Surface/Guard Rails	41,888,293	1,640,853	(511,631)	43,017,515	(26,817,814)	(1,833,715)	446,226	(28,205,303)	14,812,212
Sidewalks/Curb & Gutter	16,083,057	988,670	(37,368)	17,034,359	(5,794,817)	(589,535)	11,210	(6,373,142)	10,661,217
Bridges & Other Structures	79,034	965,010	-	1,044,044	(50,888)	(12,311)	-	(63,199)	980,845
Traffic Lights & Signals	2,423,055	171,791	-	2,594,846	(985,586)	(134,379)	-	(1,119,965)	1,474,881
AUC Transportation	5,446,144	(4,187,987)	-	1,258,157	-	-	-	-	1,258,157
Water-Pipes	27,309,403	273,550	-	27,582,953	(9,165,570)	(919,658)	-	(10,085,228)	17,497,725
Water-Hydrants	2,544,812	36,832	-	2,581,644	(1,566,158)	(158,280)	-	(1,724,438)	857,206
Water- Booster Stn & PRV's	567,664	-	-	567,664	(457,062)	(21,869)	-	(478,931)	88,733
Sanitary Sewer-Pipes	33,222,451	190,243	-	33,412,694	(7,399,276)	(622,906)	-	(8,022,182)	25,390,512
Sanitary Sewer-Manholes	8,023,774	50,596	-	8,074,370	(2,184,824)	(206,192)	-	(2,391,016)	5,683,354
Sanitary Sewer-Lift Stations	2,827,041	-	-	2,827,041	(1,716,111)	(122,029)	-	(1,838,140)	988,901
Sanitary-Plant & Structures	5,005,512	-	-	5,005,512	(3,879,425)	(130,276)	-	(4,009,701)	995,811
Storm Sewer-Pipes	11,278,112	932,560	-	12,210,672	(3,877,783)	(290,354)	-	(4,168,137)	8,042,535
Storm-Manholes & Catch Basins	12,579,048	925,551	-	13,504,599	(3,491,607)	(349,835)	-	(3,841,442)	9,663,157
Storm Sewer-Ditches	740,380	2,342	-	742,722	(152,962)	(13,305)	-	(166,267)	576,455
AUC Water & Sewer	2,515,756	3,602,032	-	6,117,788	-	-	-	-	6,117,788
<b>Totals</b>	<b>282,696,519</b>	<b>9,870,474</b>	<b>(765,708)</b>	<b>291,801,285</b>	<b>(114,900,938)</b>	<b>(10,104,981)</b>	<b>594,484</b>	<b>(124,411,435)</b>	<b>167,389,850</b>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES**  
**Year Ended December 31, 2019**

**SCHEDULE 2**

	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
<b>Taxation</b>		
Property tax - residential	\$ 18,942,351	\$ 18,505,784
Property tax - commercial	3,074,544	2,734,362
Business tax	4,630,365	4,186,539
Water and sewer tax	5,136,356	4,637,326
	<u>31,783,616</u>	<u>30,064,011</u>
<b>Permits, fees &amp; capital contributions from developers</b>		
Fees, permits, licenses and fines	740,740	720,637
Infrastructure contributed by developers	1,757,416	1,986,013
	<u>2,498,156</u>	<u>2,706,650</u>
<b>Sales of goods and services</b>		
Recreation and cultural services	<u>1,549,548</u>	<u>1,429,355</u>
<b>Grants and transfers</b>		
Government of Canada		
Other federal revenue	286,256	1,506,360
Government of Newfoundland and Labrador		
Share of capital grants	4,353,203	3,287,376
Loan repayment grants	825,208	1,014,208
Gas tax revenue	771,457	773,116
	<u>6,236,124</u>	<u>6,581,060</u>
<b>Interest income</b>		
Interest income	<u>578,085</u>	<u>460,787</u>
<b>Other Revenue</b>		
Miscellaneous	<u>406,737</u>	<u>243,247</u>
<b>Total Revenue</b>	<u>\$ 43,052,266</u>	<u>\$ 41,485,110</u>

**TOWN OF PARADISE**  
**SCHEDULE OF EXPENSES**  
**Year Ended December 31, 2019**

**SCHEDULE 3**

	2019 Actual	2018 Actual
<b>General government services</b>		
Legislative	\$ 356,912	\$ 312,266
Common services	1,416,099	1,541,104
General administrative	2,772,162	3,029,091
Property assessment services	241,072	247,698
Amortization	337,901	804,478
	<u>5,124,146</u>	<u>5,934,637</u>
<b>Protective services</b>		
Fire	4,636,892	4,615,113
Animal and pest control	19,242	19,848
Municipal enforcement	558,067	549,720
Inspection services	359,934	309,794
	<u>5,574,135</u>	<u>5,494,475</u>
<b>Transportation services</b>		
Road, street, sidewalk maintenance	3,532,317	3,407,845
Snow removal	2,227,465	2,431,652
Street lighting	845,163	913,052
Public transit	297,163	291,115
Amortization	5,351,620	5,468,221
	<u>12,253,728</u>	<u>12,511,885</u>
<b>Environmental health services</b>		
Water supply	2,106,753	2,164,767
Sewage collection and disposal	2,217,786	505,936
Recycling, garbage & waste collection and disposal	854,255	870,095
Amortization	2,771,825	2,834,703
	<u>7,950,619</u>	<u>6,375,501</u>
<b>Regional planning and development</b>		
Planning and zoning	761,442	686,877
	<u>761,442</u>	<u>686,877</u>
<b>Recreation and cultural services</b>		
Recreation administration	574,684	297,398
Community centers	1,371,866	1,187,601
Skating and curling rinks	1,105,535	1,022,600
Parks and playgrounds	647,060	526,832
Programs and events	636,727	684,707
Amortization	1,566,675	997,579
	<u>5,902,546</u>	<u>4,716,717</u>
<b>Fiscal Services</b>		
Long-term debt interest	429,491	509,588
Provision for uncollectible taxes, fees and charges	365,624	448,305
Other charges	403,323	201,238
	<u>1,198,438</u>	<u>1,159,131</u>
<b>Total Expenses</b>	<u>\$ 38,765,055</u>	<u>\$ 36,879,223</u>

TOWN OF PARADISE  
STATEMENT OF OPERATIONS BY PROGRAM  
Year Ended December 31, 2019

SCHEDULE 4

	General Government *		Protective Services		Transportation Services		Environmental Health Services	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>REVENUE</b>								
Taxation	\$ 31,783,616	\$ 30,064,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & developer contributions	2,498,156	2,706,650	-	-	-	-	-	-
Sales of goods and services	-	-	-	-	-	-	-	-
Grants and transfers	6,236,124	6,581,060	-	-	-	-	-	-
Interest income	578,085	460,787	-	-	-	-	-	-
Other revenue	406,737	243,247	-	-	-	-	-	-
Total revenue	\$ 41,502,718	\$ 40,055,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>								
Personnel services	\$ 2,722,647	\$ 2,871,749	\$ 826,875	\$ 758,971	\$ 2,836,097	\$ 2,803,023	\$ 773,109	\$ 836,271
Contract services	1,138,368	1,324,832	4,737,546	4,715,793	558,548	865,601	2,313,586	2,347,757
Utilities	322,600	346,875	-	-	793,832	785,761	153,210	158,646
Maintenance materials & supplies	555,037	546,347	5,390	9,158	2,708,746	2,582,605	1,938,889	198,124
Grants and contributions	22,082	21,338	-	-	-	-	-	-
Amortization	337,901	804,478	-	-	5,351,620	5,468,221	2,771,825	2,834,703
Other	25,511	19,018	4,324	10,553	4,885	6,674	-	-
Total expenses	\$ 5,124,146	\$ 5,934,637	\$ 5,574,135	\$ 5,494,475	\$ 12,253,728	\$ 12,511,885	\$ 7,950,619	\$ 6,375,501
Surplus (Deficit)	\$ 36,378,572	\$ 34,121,118	\$ (5,574,135)	\$ (5,494,475)	\$ (12,253,728)	\$ (12,511,885)	\$ (7,950,619)	\$ (6,375,501)

\* The general government category includes revenues and expenses that cannot be attributed to a particular sector.

	Planning and Development		Recreation and Cultural Services		Fiscal Services		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>REVENUE</b>								
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,783,616	\$ 30,064,011
Fees & developer contributions	-	-	-	-	-	-	2,498,156	2,706,650
Sales of goods and services	-	-	1,549,548	1,429,355	-	-	1,549,548	1,429,355
Grants and transfers	-	-	-	-	-	-	6,236,124	6,581,060
Interest income	-	-	-	-	-	-	578,085	460,787
Other revenue	-	-	-	-	-	-	406,737	243,247
Total revenue	\$ -	\$ -	\$ 1,549,548	\$ 1,429,355	\$ -	\$ -	\$ 43,052,266	\$ 41,485,110
<b>EXPENSES</b>								
Personnel services	\$ 757,810	\$ 667,137	\$ 2,663,244	\$ 2,473,268	\$ -	\$ -	\$ 10,579,782	\$ 10,410,419
Contract services	3,632	19,740	421,529	247,520	-	-	9,173,209	9,521,244
Utilities	-	-	361,850	293,604	-	-	1,631,492	1,584,887
Maintenance materials & supplies	-	-	876,656	697,777	-	-	6,084,718	4,034,013
Grants and contributions	-	-	11,009	1,429	-	-	33,091	22,766
Amortization	-	-	1,566,675	997,578	-	-	10,028,021	10,104,979
Interest on long term debt	-	-	-	-	429,490	509,588	429,490	509,588
Other	-	-	1,584	5,541	768,948	649,543	805,252	691,327
Total expenses	\$ 761,442	\$ 686,877	\$ 5,902,546	\$ 4,716,717	\$ 1,198,438	\$ 1,159,131	\$ 38,765,055	\$ 36,879,223
Surplus (Deficit)	\$ (761,442)	\$ (686,877)	\$ (4,352,999)	\$ (3,287,362)	\$ (1,198,438)	\$ (1,159,131)	\$ 4,287,211	\$ 4,605,887

TOWN OF PARADISE  
 RECONCILIATION OF THE FINANCIAL PLAN TO THE BUDGET  
 Year Ended December 31, 2019

SCHEDULE 5

	Financial Plan	Amortization (TCA)	Principal Loan Payments	Capital Purchases	Developer Contributions	Transfers from Reserve	PSAB Budget
<b>REVENUE</b>							
Taxation	\$31,649,168	-	-	-	-	-	\$ 31,649,168
Fees & developer contributions	670,800	-	-	-	1,757,416	-	2,428,216
Grants and transfers	6,132,774	-	-	-	-	-	6,132,774
Sales of goods and services	2,343,520	-	-	-	-	-	2,343,520
Interest income	202,000	-	-	-	-	-	202,000
Other revenue	219,075	-	-	-	-	-	219,075
Total revenue	<u>\$41,217,337</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,757,416</u>	<u>\$ -</u>	<u>\$ 42,974,753</u>
<b>EXPENSES</b>							
General government services	\$ 5,177,087	337,901	-	-	-	-	\$ 5,514,988
Protective services	5,365,477	-	-	-	-	-	5,365,477
Transportation services	8,083,380	5,351,620	-	-	-	-	13,435,000
Environmental health services	4,596,068	2,771,825	-	-	-	-	7,367,893
Regional planning & development	946,616	-	-	-	-	-	946,616
Recreation and cultural services	4,142,378	1,566,675	-	-	-	-	5,709,053
Fiscal services:							
Capital expenditures	8,494,730	-	-	(8,494,730)	-	-	-
Debt charges	3,115,201	-	(2,673,688)	-	-	-	441,513
Infrastructure Replacement Reserve	1,000,000	-	-	-	-	(1,000,000)	-
Other Fiscal	296,400	-	-	-	-	-	296,400
Total expenses	<u>\$41,217,337</u>	<u>\$ 10,028,021</u>	<u>\$ (2,673,688)</u>	<u>\$ (8,494,730)</u>	<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ 39,076,940</u>
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (10,028,021)</u>	<u>\$ 2,673,688</u>	<u>\$ 8,494,730</u>	<u>\$ 1,757,416</u>	<u>\$ 1,000,000</u>	<u>\$ 3,897,813</u>

**Town of Paradise**  
**Schedule of Long Term Debt**  
**December 31, 2019**

**SCHEDULE 6**

Bank Loans	Balance	Current Portion	Principal Portion					
	2019	Due in 2020	Due 2020-2024	2020	2021	2022	2023	2024
2002-2004 Multiyear Capital Works Credit B	185,297	185,298	185,298	185,298	-	-	-	-
2002-2004 Multiyear Capital Works Credit D	183,501	121,518	183,501	121,518	61,983	-	-	-
2005-2008 Multiyear Capital Works Credit E	363,052	240,420	363,052	240,420	122,632	-	-	-
2007 CIBC Town Hall Credit F	676,239	218,669	676,782	218,669	225,522	232,591	-	-
2005-2008 Multiyear Capital Works Credit G	1,172,694	378,632	1,172,693	378,632	390,768	403,293	-	-
2011 RBC Life Fixed Rate Term Loan	1,878,525	272,825	1,504,301	272,825	286,070	299,958	315,659	329,789
2014 RBC Life Fixed Rate Term Loan	5,773,446	489,203	2,643,127	489,203	508,018	527,558	549,428	568,920
	<b>\$ 10,232,754</b>	<b>\$ 1,906,565</b>	<b>\$ 6,728,754</b>	<b>\$ 1,906,565</b>	<b>\$ 1,594,993</b>	<b>\$ 1,463,400</b>	<b>\$ 865,087</b>	<b>\$ 898,709</b>
NLHC Loan	181,663	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 10,414,417</b>	<b>\$ 1,906,565</b>	<b>\$ 6,728,754</b>	<b>\$ 1,906,565</b>	<b>\$ 1,594,993</b>	<b>\$ 1,463,400</b>	<b>\$ 865,087</b>	<b>\$ 898,709</b>
<b>Net of provincial portion</b>	<b>\$ 9,011,318</b>	<b>\$ 1,297,852</b>	<b>\$ 5,325,295</b>	<b>\$ 1,297,852</b>	<b>\$ 1,156,954</b>	<b>\$ 1,106,693</b>	<b>\$ 865,087</b>	<b>\$ 898,709</b>



WHY IT WAS NOT DELIVERED TO MUNICIPAL AFFAIRS UNTIL JANUARY 4, 2021. SECTIONS 86, 87, AND 92 OF THE MUNICIPALITIES ACT IS JUNE 30, 2020. THIS DATE WAS EXTENDED TO SEPTEMBER 30, 2020 DUE TO COVID-19. ALSO, THE REASON WHY 2017, 2018 (FINANCIAL STATEMENTS) WERE NOT DELIVERED TO MUNICIPAL AFFAIRS BY JUNE 30TH OF EACH YEAR AS PER SECTIONS 86, 87, AND 92 OF THE ACT BUT WERE DELAYED FOR 5 TO 6 MONTHS BEYOND THE JUNE 30 DATE.

The audit of Financial Statements for 2017 and 2018 were not completed due to staffing limitations and changes. Audited financial statements for 2020 were not delivered by June 30 due to extraneous factors (i.e., COVID 19).

Town of Paradise  
Legal Claims (2018, 2019 & 2020)

				Amount claimed			Amount Paid
Plaintiff(s)	Defendant (s)	Parties	Description	Per statement of claim	Status	Settlement	by Town
Brian Pye	Adam Harris, Town		Insured Driver was snowclearing, collisions with third party	Not Specified	settled	32,238.17	\$ -
Keith Benoit	Town		Slip and Fall	Not Specified	Active	N/A	insured claim
Curtis Connors	Town, Brian Kavanaugh		Insured Driver collided with third party	Not Specified	Dormant	-	insured claim
Jerry Beaton	Town		Slip and Fall	Not Specified	Active	N/A	insured claim
J&P Contracting	Town		Injunction Application	Not Specified	Settled	-	-
Wayne and Elaine Walters	Town		Property damage - Sewer Back-up	\$ 2,100	settled	2,100	2,100
Michael Dobbin (Counterclaim)	Defendants :Darcy Tucker & Winnie Tucker, Nathalie Shea, Ollerhead Capital Reality Corp, Blair Downey and Blair Downey Law Office.	Country Garden Inc. (4th third party), Daryc Tucker, (Fifth third party), Town of PCSP (Eight third party), Town of Paradise (fourth Party)	Property Boundary Dispute	Not Specified	Active	N/A	insured claim
Lisa Keough and Jody Roberts	Town of Paradise		Property damage - Flooding	Not Specified	Discontinued	-	insured claim
Dennis Ball and Kimberly Ball	Town		expropriation/appeal of Board decision	Not Specified	Active	-	-
Karwood Estates Inc. and Gregg Construction Limited	Town and Department of Municipal Affairs		Aquisition of and encroachment on Land	\$ 1,551,387.00	settled	650,000	650,000
T & F Properties	Town		Refusal to permit development of property	Not Specified	Active	N/A	
Lori Bevon, Dennis Bevon, Edward Wayne Carroll, & Lorraine Carroll	Town		Building Inspection Issue	Not Specified	Active	N/A	insured claim
Index Investments	Town		Development/Zoning Issue	Not Specified	Active	N/A	
Avalon Towing	Town		Snow Clearing Contract	\$73,500	Active	N/A	



**Town of Paradise**  
**Public Council Meeting Minutes**

**September 15, 2020, 6:00 p.m.**  
**Virtual Meeting**

Council Present: Dan Bobbett, Chairperson  
Elizabeth Laurie, Deputy Mayor  
Allan English, Councillor  
Patrick Martin, Councillor  
Deborah Quilty, Councillor  
Kimberley Street, Councillor  
Sterling Willis, Councillor

Staff Present: Lisa Niblock, CAO  
Conrad Freake, Director, Recreation & Community Services  
Alton Glenn, Director, Planning & Protective Services  
Chris Milley, Director, Infrastructure & Public Works  
Terrilynn Smith, Director, Corporate Services  
Angelina Richards, Administrative Assistant  
Diane Keough, Manager of Communications

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**1. Calling of Meeting to Order**

The meeting was called to order by Mayor Bobbett at 6:00 pm.

**2. Safety Moment**

Mayor Bobbett shared a safety moment with Council and residents.

**3. Proclamation**

a. Childhood Cancer

Mayor Bobbett read a proclamation proclaiming that September is Childhood Cancer Awareness Month in the Town of Paradise.

**4. Adoption of Agenda and Minutes**

a. Adoption of Agenda

**Resolution No. M20-200**

**Moved by** Councillor Martin

**Seconded by** Deputy Mayor Laurie

**To adopt the Agenda for the September 15, 2020 Public Meeting.**

**Motion Carried Unanimously**

b. Adoption of Minutes

**Resolution No. M20-201**

**Moved by** Councillor Willis

**Seconded by** Deputy Mayor Laurie

**To adopt the Minutes of the September 1, 2020 Public Meeting.**

**Motion Carried Unanimously**

**5. Business Arising from the Minutes**

There was no business arising from the minutes.

**6. Planning and Protective Services Committee**

Councillor Willis, Chair; Councillor English & Councillor Street

a. Permits

1. 1817 Topsail Road, Single family dwelling with subsidiary apartment in RLD zone

**Resolution No. M20-202**

**Moved by** Councillor Willis

**Seconded by** Councillor Quilty

**To proceed to advertise and approve the discretionary use application for a single family dwelling with a subsidiary apartment in the RLD Zone at 1817 Topsail Road subject to no objections being received to the notice of discretionary use and twelve (12) conditions.**

**Motion Carried Unanimously**

2. Council-Adams Pond Phase 5C

**Resolution No. M20-203**

**Moved by** Deputy Mayor Laurie

**Seconded by** Councillor Street

**To approve the development of Adams Pond Phase 5c with 6 extra lots subject to nineteen (19) conditions.**

**Motion Carried Unanimously**

b. Orders

1. 15 Lakewynds Drive - Lot Grading

Councillor Quilty asked Council if she was in a potential conflict of interest because the property belongs to a family member.

**Resolution No. M20-204**

**Moved by** Deputy Mayor Laurie

**Seconded by** Councillor Martin

**That Councillor Quilty is in a potential conflict of interest regarding the order served to 15 Lakewynds Drive.**

NOTE: Councillor Quilty left the meeting for this discussion.

**Motion Carried**

**Resolution No. M20-205**

**Moved by** Councillor Willis

**Seconded by** Deputy Mayor Laurie

**Be it resolved that the Order issued on September 4, 2020 regarding the lot grading at 15 Lakewynds Drive not maintaining a grade of 2:1 be confirmed.**

**Motion Carried**

2. 20 Juniper Drive

**Resolution No. M20-206**

**Moved by** Councillor Willis

**Seconded by** Councillor Martin

**Be it resolved that the Order issued on September 11, 2020 ordering the immediate removal of the sea-can container be confirmed.**

**Motion Carried Unanimously**

**7. Corporate Services Committee**

Deputy Mayor Laurie, Chair; Councillor Quilty & Councillor Willis

a. Group Insurance Renewal

**Resolution No. M20-207**

**Moved by** Deputy Mayor Laurie

**Seconded by** Councillor Willis

**Be it resolved that the Town approve the renewal of the Group Insurance Policy with Industrial Alliance effective October 1, 2020.**

**Motion Carried Unanimously**

b. Budget 2021 – Pre-budget Consultations

**Resolution No. M20-208**

**Moved by** Deputy Mayor Laurie

**Seconded by** Councillor Martin

**Be it resolved that the Town of Paradise engage Tract Consulting to complete the online survey for the 2021 Pre-Budget Consultations for a cost of \$4,312.50 plus HST**

**Motion Carried Unanimously**

**8. Infrastructure and Public Works Committee**

Councillor Quilty, Chair; Councillor English & Councillor Martin

a. Carbide Cutting Edges for Snow Clearing Equipment

**Resolution No. M20-209**

**Moved by** Councillor Quilty

**Seconded by** Deputy Mayor Laurie

**Be it resolved that the Town of Paradise proceed with the purchase of the Carbide Cutting Edges for Snow Clearing Equipment as per the quoted price of \$25,900.00 plus HST supplied by Western Hydraulics 2000.**

**Motion Carried Unanimously**

b. Larochelle Parts for Tandem Trucks

**Resolution No. M20-210**

**Moved by** Councillor Quilty

**Seconded by** Councillor Martin

**Be it resolved that the Town of Paradise proceed with the purchase of the Larochelle Parts for Snow Clearing Equipment as per the quoted price of \$20,500.00 plus HST supplied by TTI Sales & Services Inc.**

**Motion Carried Unanimously**

c. Water and Sewer Supply Inventory

**Resolution No. M20-211**

**Moved by** Councillor Quilty

**Seconded by** Councillor Willis

**Be it resolved the Town of Paradise proceed with the purchase of the Water and Sewer supplies for our Department as per the quoted price of \$20,700.00 plus HST supplied by EMCO Corporation.**

**Motion Carried Unanimously**

d. 2020 Street Rehab – CO No 3

**Resolution No. M20-212**

**Moved by** Councillor Quilty

**Seconded by** Councillor Street

**Be it resolved that the Town of Paradise approve Change Order No. 3 in the amount of \$7,279.50 incl. HST to Farrell's Excavating for the 2020 Street Rehab project.**

**Motion Carried Unanimously**

- e. Recommended Amendment to Watershed Agreement

**Resolution No. M20-213**

**Moved by** Councillor Quilty

**Seconded by** Councillor Street

**Be it resolved that the Mayor send a letter to the City of St. John's on behalf of the Town of Paradise requesting that they enter into discussions to amend the watershed agreement to allow the paving of Clarke's Hillview.**

**Motion Carried Unanimously**

**9. Recreation and Community Services Committee**

Councillor Martin, Chair; Deputy Mayor Laurie & Councillor Street

There are no reports for this meeting.

**10. New/Unfinished Business**

- a. Department of Corporate Services

1. Corporate Services Department Update

Deputy Mayor Laurie provided an update from the Corporate Services Department:

- At the August 18 Public Council meeting, there was an update on the Town's new Strategic Plan, Your Paradise: Plan 2022. In that plan Council made a commitment to transparent decision making and administrative processes. As a council, we continue to look for ways to continue to improve transparency and to provide as much information to our residents as possible.

The website is a great platform to share information with our residents. The monthly cheque registers are posted and this provides details of all payments made by the Town of Paradise each month. The details of all professional development and travel costs incurred by members of Council are posted and most recently, the completed ATIPP requests are posted to the website. This includes a summary of all 2020 general requests including the date, description, type of response and a full PDF copy of the response provided to the applicant.



b. Department of Infrastructure and Public Works

1. Infrastructure and Public Works Department Update

Councillor Quilty provided an update from the Infrastructure and Public Works Department.

- Paradise Road Upgrading Phase 4 & STL/Paradise Road Intersection

Construction is underway. Work is on Paradise Road, moving towards intersection with St. Thomas Line. Construction between St. Thomas Line and Robs Road will be completed in 2020, with the remainder to be completed in 2021.

- 2020 Street Rehab

All asphalt work is complete.

- Topsail Road/Carlisle Drive Traffic Loops

Traffic loops are installed and operational. Some reinstatement and controls work remaining.

- McNamara Drive Sanitary Sewer Upgrade Phase 3

Construction is ongoing. No major traffic issues.

- Roundabout at Topsail Road/McNamara Drive/Clearview Heights

All work has been completed except the centre island feature. Construction expected to begin in October on centre island.

- Sanitary Sewer Smoke Testing

Smoke testing underway. Complete in Elizabeth Park and Karwood Drive. Crews working on Trails End Drive/Milton Road area and then towards Mallow Drive/Glenderk Drive area.

- Curb, Gutter & Sidewalk Concrete Work

Concrete work is complete.

- Water, Sewer, Storm, Road Maintenance

Regular seasonal maintenance work by Town workforce is in progress and will continue throughout the fall.

- Bulk Garbage Collection

Bulk garbage collection has been extended to the end of October. The available pick-up time slots are filling fast.

c. Department of Planning and Protective Services

1. Planning and Protective Services Department Update

Councillor Willis provided an update from the Department of Planning and Protective Services.

- Since 2001, the Federation of Canadian Municipalities Sustainable Communities Awards has celebrated the most innovative environmental initiatives being undertaken by Canadian municipalities. The Town of Paradise has been awarded an Honourable Mention in the Brownfields category for the 2020 version of these prestigious awards. This is indeed an honour, as FCM grants but a single winner throughout the entire country in each category and granted only two Honourable Mentions this year.

Paradise is being recognized for work on the Octagon Pond Brownfield Redevelopment Project, a collection of initiatives whereby the former industrial lands surrounding Octagon Pond were remediated and redeveloped for commercial, recreation and public uses. The lands include those which house the Town Hall, Rovers Search and Rescue, Paradise Park, Paradise Double Ice Complex and RPYCC as well as the developing commercial enterprise at the intersection of McNamara Drive and Topsail Road.

The project has taken twenty years to unfold and has involved a great deal of co-operation between Town representatives with outside agencies, land owners, consultants and government officials. The Town has transformed what was once an enormous environmental challenge into an area which provides enjoyment, exercise and commercial amenities for the citizens of Paradise.

Information on this award may be found on the FCM website at [www.fcm.ca](http://www.fcm.ca). Official recognition of this Honourable Mention for

Paradise will be made at FCM's Sustainable Communities Conference, being held from October 20th-22nd.

d. Department of Recreation and Community Services

1. Recreation and Community Services Department Update

Councillor Martin provided an update from the Department of Recreation and Community Services.

- In keeping with all current public health guidelines, the Town is excited to offer Fitness Classes for Fall 2020. From beginner to advanced classes, there are a variety of options to help you get healthy and active. Registration for the 2020 Fall classes opened at 9:00 a.m. on Monday, September 14th and is available online [www.paradise.ca/FitnessPrograms](http://www.paradise.ca/FitnessPrograms) through the Town's Recreation Portal.

To support public health guidelines, the Town is not able to offer drop-in participation for Fall 2020; all fitness class participants must be registered in advance. For more information, or if you have any questions on our classes, please contact the Department of Recreation and Community Services by email [recreception@paradise.ca](mailto:recreception@paradise.ca) or call (709) 782-6290.

e. Other

- Councillor Willis expressed appreciation to the work that the Infrastructure and Public Works Department are doing with filling the potholes in the Town. There is a patch on Trails End Drive across from Eagle Street that is starting to crack. Mayor Bobbett responded that this will be brought to the IPW Committee meeting for discussion.
- Councillor Street informed Council that she has received messages from parents in the Town expressing their appreciation to the MEO's and Crossing Guards at the schools.
- Councillor Street reminded residents and businesses of the Provincial Plastic Bag Ban beginning on October 1.
- Councillor Quilty asked if there has been a response from the Department of Municipal Affairs regarding the reallocation of funds to water and sewer projects in the Town. Mayor Bobbett responded that this information should be available once the Provincial budget is brought down.

- Councillor Quilty expressed her appreciation to staff and Council for proceeding with the recommendation to amend the Watershed Agreement and is looking forward to a favorable response regarding the paving of Clarke's Hillview.
- Councillor Quilty expressed appreciation to Councillor Willis for his work on the board of FCM.
- Mayor Bobbett congratulated Deputy Mayor Laurie on being recognized by the YWCA as a community leader in municipal politics. Deputy Mayor responded that she is honored to receive the recognition and encouraged Council and residents who may be interested in municipal politics to look into the webinars that are being offered regarding diversity by the YWCA in the coming weeks. The information regarding the webinars is posted on the Town's website.

## **11. Adjournment**

**Resolution No. M20-214**

**Moved by** Deputy Mayor Laurie

**Seconded by** Councillor Willis

**To adjourn the meeting at 6:59 pm.**

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Dan Bobbett, Mayor

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Terrilynn Smith, Town Clerk

IN THE PUBLIC MEETING FOR SEPTEMBER 15, 2020. IT WAS RECORDED THAN AN ORDER WAS ISSUED ON SEPTEMBER 11, 2020 TO REMOVE A CONTAINER FROM THE PROPERTY OF 20 JUNIPER DRIVE. (A) PLEASE PROVIDE A COPY OF THE ORDER. (B) WHO WAS IT ISSUED TO? (C) WHO IS THE OWNER OF THE VACANT PROPERTY AT 20 JUNIPER DRIVE (D) HAS THERE BEEN ANY PROPERTY TAX BILLS ISSUED TO THE OWNER OF THE VACANT PROPERTY (E) ARE THERE ANY OUTSTANDING PROPERTY TAXES OWING ON THE VACANT PROPERTY OF 20 JUNIPER DRIVE. IF SO, HOW MUCH?

Please see attached for the minutes from September 15, 2020. Please note that information must be withheld under ATIPP, 2015 40: *40 (1)*: The head of a public body shall refuse to disclose personal information to an applicant where the disclosure would be an unreasonable invasion of a third party's personal privacy. *40 (3) (d)*: A disclosure of personal information is presumed to be an unreasonable invasion of a third party's personal privacy where (d) the personal information was collected on a tax return or gathered for the purpose of collecting a tax.

LIFT STATION 10 EXPENSES BY COMPANY

Afonso	18,899.68
Atlantic Safety	862.50
Battlefield Equipment Nfld	802.24
Belfor	5,806.31
Bishops Cranes	5,951.27
Blazer Concrete Sawing & Drilling	7,475.00
Capital Crane	1,069.50
Capital Environmental	352,795.78
Cougar Engineering & Construction	133,609.15
CBCL	16,535.92
Chris Porter Trucking Ltd	1,437.50
E Tucker & Sons Ltd	6,615.29
Emco	12,214.79
Enviromed	3,361.08
Harbourside	2,693.88
Hickeys Timbermart	1,716.16
Hi-Vis Traffic Control Inc	3,902.82
Holden's Transportation	3,090.63
Pardy's Waste Management	845,973.01
RDM	379.95
Reliable Fuel Inc	35,763.94
Rodco	215,814.75
Rogers Enterprises Ltd	1,035.00
S&S Supply	2,720.91
Sansom Equipment Ltd	11,291.60
Sonic Electrical Ltd	5,390.75
Toromont Cat	88,362.55
Traction	112.59
Xylem Water Solutions	86,065.82
	<hr/>
	1,871,750.37
<b>HST Rebate</b>	<hr/> 174,154.16
<b>Total Net cost</b>	<hr/> <hr/> 1,697,596.21
<b>Staff Overtime</b>	<hr/> <hr/> 94,474.98

**2019 Pumping Costs for Lift Station 10 and lift station near Woodstock Gardens (Colonial Inn)**

Pardy's Waste Management	846,304.44
Less: HST Rebate	<u>78,846.08</u>
Net Cost	767,458.36

Capital environmental	352,795.78
Less; HST Rebate	<u>32,868.30</u>
Net Cost	319,927.48

<b>Total Net Cost</b>	<b>1,087,385.84</b>
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**Demolition of # 3 St. Thomas Line**

Pest Control	143.75
Abestos Abatement	10,298.24
Waste removal bins	6,132.10
Environmental Sample	<u>604.90</u>
<b>Total cost</b>	<b>17,178.99</b>

Note: There was no contractor, Town employees completed the work.



**TOWN OF PARADISE**  
From 01-01-2019 to 03-31-2021

**A/P Transaction Journal**

Printed: 2:01:37PM Mar 02,2021

Page 1 of 2

Vendor	Type	Date	Description	Account	Name	Trakker	Opening Balance	Credits	Payments	Balance
<b>* AARON001 AARON BENNETT</b>										
R1-SEP122019	INV	09/12/2019	1ST MOS RENT & DAM DEP 8 WILLIAMSTON CI 3505-0000 AP Control General				3,000.00			0.00
			1ST MOS RENT & DAM DEP 8 WILLIAMSTON CI 6460-4060 Repairs to Mains & Lines				3,000.00			
	CK	09/12/2019	BNK1 072223						3,000.00	
<b>Total For: R1-SEP122019</b>							<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>
RENT-OCT-2019	INV	09/30/2019	RENTAL INCOME FOR 8 WILLIAMSTON CI 3505-0000 AP Control General				2,000.00			0.00
			RENTAL INCOME FOR 8 WILLIAMSTON CI 6460-4060 Repairs to Mains & Lines				2,000.00			
	CK	09/30/2019	BNK1 E02677						2,000.00	
<b>Total For: RENT-OCT-2019</b>							<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
RENT-NOV-2019	INV	10/29/2019	RENTAL INCOME FOR 8 WILLIAMSTON CI 3505-0000 AP Control General				2,000.00			0.00
			RENTAL INCOME FOR 8 WILLIAMSTON CI 6460-4060 Repairs to Mains & Lines				2,000.00			
	CK	10/29/2019	BNK1 E02945						2,000.00	
<b>Total For: RENT-NOV-2019</b>							<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
RENT-DEC-2019	INV	11/28/2019	RENTAL INCOME FOR 8 WILLIAMSTON CI 3505-0000 AP Control General				2,000.00			0.00
			RENTAL INCOME FOR 8 WILLIAMSTON CI 6460-4060 Repairs to Mains & Lines				2,000.00			
	CK	11/28/2019	BNK1 E03142						2,000.00	
<b>Total For: RENT-DEC-2019</b>							<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
RENT-JAN-2020	INV	12/27/2019	JANUARY RENTAL 8 WILLIAMSTON CLOS 3505-0000 AP Control General				2,000.00			0.00
			JANUARY RENTAL 8 WILLIAMSTON CLOS 6460-4060 Repairs to Mains & Lines				2,000.00			
	CK	12/27/2019	BNK1 E03337						2,000.00	
<b>Total For: RENT-JAN-2020</b>							<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
<b>Total For: AARON001 AARON BENNETT</b>							<b>\$11,000.00</b>	<b>\$0.00</b>	<b>\$11,000.00</b>	<b>\$0.00</b>
<b>Total # of Invoices Listed:</b>		<b>5</b>	<b>Grand Totals:</b>				<b>\$11,000.00</b>	<b>\$0.00</b>	<b>\$11,000.00</b>	<b>\$0.00</b>

\* EFT Vendor

Salary Information

<u>2020 (Pre Reorganization)</u>	
Director, Infrastructure and Public Works	\$ 125,918.21
<u>2021 (Post Reorganization)</u>	
Director, Infrastructure and Engineering	\$ 128,064.17
Director, Public Works	\$ 113,976.75