

Consolidated Financial Statements of

**DOWNTOWN WINDSOR
BUSINESS IMPROVEMENT
ASSOCIATION**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP

618 Greenwood Centre
3200 Deziel Drive
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Telephone 519 251 3500
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INDEPENDENT AUDITOR'S REPORT

To the Board Members, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the accompanying consolidated financial statements of Downtown Windsor Business Improvement Association (the Entity) which comprise of:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes and schedule to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its consolidated results of operations and accumulated surplus and its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 Entity'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 Entity 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

October 28, 2024

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets:		
Cash and cash equivalents	\$ 259,850	\$ 436,585
Accounts receivable	345,036	165,402
Due from City of Windsor	33,480	22,851
	<u>638,366</u>	<u>624,838</u>
Financial liabilities:		
Accounts payable and accrued liabilities	88,249	116,161
Net financial assets	550,117	508,677
Non-financial assets:		
Tangible capital assets (note 2)	69,654	92,577
Prepaid expenses	10,035	7,435
	<u>79,689</u>	<u>100,012</u>
Commitments (note 4)		
Accumulated surplus (note 3)	\$ 629,806	\$ 608,689

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 667,550	\$ 717,608	\$ 657,024
Grants	50,000	297,754	349,984
Miscellaneous	57,300	87,306	111,133
Winter Fest	-	-	23,500
Farmer's Market	50,800	53,984	77,284
Interest	-	908	904
	<u>825,650</u>	<u>1,157,560</u>	<u>1,219,829</u>
Expenses:			
Marketing and events	258,482	322,877	548,925
Grant expenses	-	292,373	-
Salaries and wages	187,500	192,220	206,663
Clean and safe	106,900	103,180	104,675
Administrative (schedule)	99,950	151,309	142,852
Development	5,000	22,029	25,397
Infrastructure	177,050	20,408	47,035
Communications	24,050	26,233	29,289
Other expenses		5,814	11,648
	<u>858,932</u>	<u>1,136,443</u>	<u>1,116,484</u>
Annual surplus (deficit)	(33,282)	21,117	103,345
Accumulated surplus, beginning of year	608,689	608,689	505,344
Accumulated surplus, end of year	\$ 575,407	\$ 629,806	\$ 608,689

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus	\$ 21,117	\$ 103,345
Acquisition of tangible capital assets	-	(30,976)
Amortization of tangible capital assets	22,923	25,069
Disposition of prepaid expenses	7,435	3,736
Acquisition of prepaid expenses	(10,035)	(5,498)
Change in net financial assets	41,440	95,676
Net financial assets, beginning of year	508,677	413,001
Net financial assets, end of year	\$ 550,117	\$ 508,677

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 21,117	\$ 103,345
Amortization of tangible capital assets	22,923	25,069
Decrease (increase) in accounts receivable	(179,634)	63,343
Decrease (increase) in due from City of Windsor	(10,629)	10,515
Increase in prepaid expenses	(2,600)	(1,762)
Increase (decrease) in accounts payable and accrued liabilities	(27,912)	62,617
	<u>(176,735)</u>	<u>263,127</u>
Investing:		
Acquisition of tangible capital assets	-	(30,976)
Increase (decrease) in cash	(176,735)	232,151
Cash and cash equivalents, beginning of year	436,585	204,434
Cash and cash equivalents, end of year	<u>\$ 259,850</u>	<u>\$ 436,585</u>

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Notes to Consolidated Financial Statements

Year ended December 31, 2023

The Board of Management of the Downtown Windsor Business Improvement Association (the "Association") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the area as well as designated by the Council of the Corporation of the City of Windsor and the promotion of this area for business and shopping. The Association is exempt from paying income tax under Section 149 of the Income Tax Act.

1. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and the reserve. All interfund assets and liabilities and revenue and expenses have been eliminated. These consolidated financial statements include Downtown Windsor Business Revitalization Association, an entity under common control with the Association.

(b) Basis of accounting:

The Association maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Cash and cash equivalents:

Cash and cash equivalents include cash and short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

Tangible capital assets:

Tangible capital assets are recorded at cost.

Amortization is calculated on a straight-line basis over an assets expected useful life. Residual values are assumed to be zero.

<u>Asset classification</u>	<u>Useful life (years)</u>
Computer hardware	3
Furniture and fixtures	5
Equipment	10
Leasehold improvements	term of lease

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(e) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the valuation of accounts receivable and the carrying value of tangible capital assets. Actual results could differ from those estimates.

2. Tangible capital assets:

Cost	2022	Additions	Disposals	2023
Computer hardware	\$ 23,059	\$ -	\$ -	\$ 23,059
Furniture and fixtures	88,591	-	-	88,591
Equipment	9,569	-	-	9,569
Leasehold improvements	46,062	-	-	46,062
Total	\$ 167,281	\$ -	\$ -	\$ 167,281

Accumulated amortization	2022	Disposals	Amortization expense	2023
Computer hardware	\$ 21,674	\$ -	\$ 707	\$ 22,381
Furniture and fixtures	38,383	-	14,679	53,062
Equipment	1,880	-	957	2,837
Leasehold improvements	12,767	-	6,580	19,347
- Total	\$ 74,704	\$ -	\$ 22,923	\$ 97,627

Net book value	2022	2023
Computer hardware	\$ 1,385	\$ 678
Furniture and fixtures	50,208	35,529
Equipment	7,689	6,732
Leasehold improvements	33,295	26,715
Total	\$ 92,577	\$ 69,654

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

3. Accumulated surplus:

Accumulated surplus consists of individual funds' surplus as follows:

	2023	2022
Surplus:		
Invested in tangible capital assets	\$ 33,910	\$ 56,833
Reserve for future development	595,896	551,856
Total surplus	\$ 629,806	\$ 608,689

4. Commitments:

- (i) On November 1, 2020, the Association entered into a lease agreement for premises located on 484 Pelissier Street for a fifteen-month period commencing November 1, 2020, at a monthly rate of \$1,800. The lease provides the Association with the option to extend the lease for 5 additional twelve-month terms at a rental rate of \$2,000 per month for the period commencing February 1, 2022 through January 31, 2023, and \$2,200 per month for the periods following.
- (ii) In May of 2012, the Association pledged \$50,000 to the St. Clair College MediaPlex Campus for façade improvements to be paid in annual contributions of \$5,000. At December 31, 2023, \$30,000 of the pledge remained unpaid.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Schedule of Administrative Expenses

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Rent	\$ 37,500	\$ 32,049	\$ 27,357
Legal and audit	37,000	65,029	57,036
Amortization	-	22,923	25,069
Insurance	11,000	11,481	7,224
Office equipment	9,000	9,995	5,302
Utilities	-	5,303	6,192
Telephone	500	-	7,111
Office supplies	3,250	2,738	2,940
Bank charges	1,200	1,791	1,272
Bad debts	-	-	3,022
Postage	500	-	327
	\$ 99,950	\$ 151,309	\$ 142,852

Financial Statements of

**VIA ITALIA - ERIE STREET
BUSINESS IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP

618 Greenwood Centre
3200 Deziel Drive
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Telephone 519 251 3500
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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the financial statements of the VIA Italia – Erie Street Business Improvement Association (the “BIA”), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Via Italia – Erie Street Business Improvement Area as at December 31, 2023, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the BIA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the BIA'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 BIA or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the BIA'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the BIA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- 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 the events or conditions that may cast significant doubt on the BIA'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 BIA's 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

October 28, 2024

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash	\$ 63,630	\$ 25,354
Commodity taxes receivable	32,653	21,492
Due from City of Windsor	6,250	61,890
Prepaid expenses	2,137	1,978
	<u>104,670</u>	<u>110,714</u>
Financial Liabilities		
<u>Accounts payable and accrued liabilities</u>	-	13,079
	-	13,079
Net financial assets	104,670	97,635
Accumulated surplus (note 3)	\$ 104,670	\$ 97,635

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 125,000	\$ 125,528	\$ 124,390
Grants	-	-	33,449
Investment income	-	57	-
Miscellaneous revenue	-	64,759	9,600
	125,000	190,344	167,439
Expenses:			
Advertising and promotion	11,800	48,062	35,347
Amortization	-	-	4,000
Audit and accounting	2,900	5,000	2,500
Donations	700	700	700
Insurance	4,364	3,672	4,342
Office and administration	10,236	19,163	35,736
Special events	44,000	92,130	20,000
Street improvements	23,000	6,731	23,791
Wages	28,000	7,851	19,052
	125,000	183,309	145,468
Annual surplus	-	7,035	21,971
Accumulated surplus, beginning of year	97,635	97,635	75,664
Accumulated surplus, end of year	\$ 97,635	\$ 104,670	\$ 97,635

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus	\$ 7,035	\$ 21,971
Amortization of tangible capital assets	-	4,000
Change in net financial assets	7,035	25,971
Net financial assets, beginning of year	97,635	71,664
Net financial assets, end of year	\$ 104,670	\$ 97,635

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 7,035	\$ 21,971
Amortization of tangible capital assets	-	4,000
Decrease in due from City of Windsor	55,640	1,990
Increase in commodity taxes receivable	(11,161)	(14,454)
Increase in prepaid expense	(159)	-
Decrease in accounts payable and accrued liabilities	(13,079)	(11,233)
	38,276	2,274
Increase in cash	38,276	2,274
Cash, beginning of year	25,354	23,080
Cash, end of year	\$ 63,630	\$ 25,354

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Via Italia - Erie Street Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Via Italia - Erie Street Business Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Via Italia - Erie Street Business Improvement Area maintains its accounts on an accrual basis.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

Tangible capital assets:

Tangible capital assets are recorded at cost.

Amortization is calculated on a straight-line basis over an assets expected useful life. Residual values are assumed to be zero.

Asset Classification	Useful Life (years)
Computer hardware	3
Furniture and fixtures	5
Equipment	10
Leasehold improvements	term of lease

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2023

2. Significant accounting policies (continued):

(d) Use of estimates:

The preparation of the financial statements in conformity with accounting standards established by the Public Sector Accounting Board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2023	2022
Reserve:		
Future development	\$ 104,670	\$ 110,714
Accounts payable and accrued liabilities	-	13,079
	\$ 104,670	\$ 97,635

4. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
Vehicles	\$ 12,000	\$ -	\$ 12,000	\$ -

Accumulated amortization	Balance at December 31, 2022	Disposals	Amortization expense	Balance at December 31, 2023
Vehicles	\$ 12,000	\$ 12,000	\$ -	\$ -

Net book value	December 31, 2022	December 31, 2023
Vehicles	\$ -	\$ -

Consolidated Financial Statements of

**OLDE RIVERSIDE BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP

618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Corporation of the Olde Riverside Business Improvement Area ("the Entity"), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal omissions, misrepresentations, or the override of internal control.



Page 3

- 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 purposes of expressing an opinion on the effectiveness of the City'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 the events or conditions that may cast significant doubt on the Entity'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 Entity 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.
- 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

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
October 16, 2024

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash and cash equivalents	\$ 28,931	\$ 20,140
Due from City of Windsor	3,750	3,650
Accounts receivable	3,190	5,650
	<u>35,871</u>	<u>29,440</u>
Financial liabilities		
Accounts payable and accrued liabilities	2,000	12,178
Long-term debt (note 3)	-	7,500
	<u>2,000</u>	<u>19,678</u>
Net assets	33,871	9,762
Accumulated surplus (note 4)	\$ 33,871	\$ 9,762

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 75,000	\$ 75,618	\$ 65,000
Chamber of Commerce grant	-	-	2,310
Interest and miscellaneous	-	-	3
	<u>75,000</u>	<u>75,618</u>	<u>67,313</u>
Expenses:			
Administration	11,370	6,687	17,350
Advertising and promotion	7,350	5,315	9,560
Audit costs	1,630	2,635	1,295
Donations	2,000	-	5,103
Events	21,000	16,118	20,412
Insurance	3,000	1,869	2,026
Office	2,950	4,017	2,498
Riverside Dollars promotion	-	240	2,876
Street beautification	25,400	13,737	22,305
Website	300	891	391
	<u>75,000</u>	<u>51,509</u>	<u>83,816</u>
Annual surplus (deficit)	-	24,109	(16,503)
Accumulated surplus, beginning of year	9,762	9,762	26,265
Accumulated surplus, end of year	<u>\$ 9,762</u>	<u>\$ 33,871</u>	<u>\$ 9,762</u>

See accompanying notes to consolidated financial statements.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus (deficit)	\$ 24,109	\$ (16,503)
Net assets, beginning of year	9,762	26,265
Net assets, end of year	\$ 33,871	\$ 9,762

See accompanying notes to consolidated financial statements.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ 24,109	\$ (16,503)
Decrease (increase) in accounts receivable	2,360	(1,474)
Increase (decrease) in accounts payable and accrued liabilities	(10,178)	4,342
	<u>16,291</u>	<u>(13,635)</u>
Financing:		
Repayment of long-term debt	(7,500)	(7,500)
Increase (decrease) in cash and cash equivalents	8,791	(21,135)
Cash and cash equivalents, beginning of year	20,140	41,275
Cash and cash equivalents, end of year	<u>\$ 28,931</u>	<u>\$ 20,140</u>

See accompanying notes to consolidated financial statements.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Olde Riverside Business Improvement Area (“Improvement Area”) is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund.

(b) Basis of accounting:

- (i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.
- (ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Significant accounting policies (continued):

(d) Use of estimates:

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Long-term debt:

During 2013, a beautification project in the amount of \$150,000 was approved for the Olde Riverside Business Improvement Area by City Council. The Improvement Area committed to fund 50% of the costs of the project. The actual cost to the Improvement Area is \$75,000 with repayment commencing in 2014 consisting of 10 annual instalments of \$7,500 without interest. The amount was fully repaid in 2023.

4. Accumulated surplus:

	2023	2022
Deficit:		
Amounts to be recovered in future years	\$ -	\$ (7,500)
Reserve funds:		
Future development	33,871	17,262
	<u>\$ 33,871</u>	<u>\$ 9,762</u>

Consolidated Financial Statements of

**OLDE SANDWICH TOWNE
BUSINESS ASSOCIATION
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
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Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Olde Sandwich Towne Business Association Improvement Area (Improvement Area), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statements of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Improvement Area as at December 31, 2023, and its consolidated results of operations, its consolidated changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the Improvement Area in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Page 2

Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Improvement Area'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 Improvement Area or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Improvement Area'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Improvement Area's internal control.



Page 3

- 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 the events or conditions that may cast significant doubt on the Improvement Area'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 Improvement Area's 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

November 7, 2024

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash	\$ 294,905	\$ 58,960
HST receivable	10,522	6,055
Due from the City of Windsor	3,355	32,701
	<u>308,782</u>	<u>97,716</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,130	2,260
Net financial assets	307,652	95,456
Accumulated surplus (note 3)	<u>\$ 307,652</u>	<u>\$ 95,456</u>

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 67,100	\$ 67,511	\$ 66,251
Grants	200,000	250,000	-
Donations and other income	2,000	2,199	29,911
	<u>269,100</u>	<u>319,710</u>	<u>96,162</u>
Expenses:			
Administration	30,190	28,571	47,503
Advertising	74,850	10,535	4,055
Audit and accounting costs	2,300	2,325	1,000
Decorative costs	125,500	14,788	25,399
Events	81,500	49,429	28,323
Insurance	1,900	1,866	1,696
	<u>316,240</u>	<u>107,514</u>	<u>107,976</u>
Annual surplus (deficit)	(47,140)	212,196	(11,814)
Accumulated surplus, beginning of year	95,456	95,456	107,270
Accumulated surplus, end of year	\$ 48,316	\$ 307,652	\$ 95,456

See accompanying notes to consolidated financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023		2022	
Annual surplus (deficit)	\$	212,196	\$	(11,814)
Change in net financial assets		212,196		(11,814)
Net financial assets, beginning of year		95,456		107,270
Net financial assets, end of year	\$	307,652	\$	95,456

See accompanying notes to consolidated financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ 212,196	\$ (11,814)
Decrease (increase) in due from City of Windsor	29,346	(29,346)
Increase in HST receivable	(4,467)	(1,557)
Increase (decrease) in accounts payable and accrued liabilities	(1,130)	1,130
Increase (decrease) in cash	235,945	(41,587)
Cash, beginning of year	58,960	100,547
Cash, end of year	\$ 294,905	\$ 58,960

See accompanying notes to consolidated financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Olde Sandwich Towne Business Association Improvement Area (the "Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

- (i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.
- (ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2023

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2023	2022
Reserve:		
Future development	\$ 162,975	\$ 95,456
Bridging North America	174,677	-
	<hr/> \$ 307,652	<hr/> \$ 95,456

Consolidated Financial Statements of

**WALKERVILLE BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Walkerville Business Improvement Area (the BIA), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the BIA as at December 31, 2023, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the BIA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the BIA'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 BIA or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the BIA'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the BIA's internal control.



Page 3

- 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 the events or conditions that may cast significant doubt on the BIA'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 BIA's 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

September 6, 2024

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023		2022
Financial assets			
Cash and cash equivalents	\$ 56,845	\$	40,035
Due from City of Windsor	3,126		8,286
Accounts receivable	1,000		1,000
HST receivable	3,159		9,901
	<u>64,130</u>		<u>59,222</u>
Financial liabilities			
Accounts payable and accrued liabilities	3,638		15,784
Net financial assets	<u>60,492</u>		<u>43,438</u>
Non-financial assets			
Prepaid expenses	1,318		2,382
Accumulated surplus (note 3)	<u>\$ 61,810</u>	<u>\$</u>	<u>45,820</u>

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023		2023		2022
	Budget		Actual		Actual
Revenue:					
City of Windsor levy	\$ 55,000	\$	56,984	\$	51,036
Sponsorships and other fundraising	6,000		11,855		12,823
Interest and miscellaneous	-		7		8
	<u>61,000</u>		<u>68,846</u>		<u>63,867</u>
Expenses:					
Administration	12,000		13,070		9,197
Audit and accounting fees	1,000		1,331		1,000
Bank charges	33		33		33
Communication	2,000		2,963		2,475
Events and meetings	28,517		23,499		46,482
Insurance	1,450		1,438		1,381
Security	10,000		2,337		-
Street upkeep	6,000		8,185		27,302
	<u>61,000</u>		<u>52,856</u>		<u>87,870</u>
Annual surplus (deficit)	-		15,990		(24,003)
Accumulated surplus, beginning of year	45,820		45,820		69,823
Accumulated surplus, end of year	\$ 45,820	\$	61,810	\$	45,820

See accompanying notes to consolidated financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus (deficit)	\$ 15,990	\$ (24,003)
Disposition of prepaid expenses	2,382	1,382
Acquisition of prepaid expenses	(1,318)	(2,382)
Change in net financial assets	17,054	(25,003)
Net financial assets, beginning of year	43,438	68,441
Net financial assets, end of year	\$ 60,492	\$ 43,438

See accompanying notes to consolidated financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ 15,990	\$ (24,003)
Decrease (increase) in due from City of Windsor	5,160	(5,189)
Decrease (increase) in HST receivable	6,742	(5,686)
Decrease (increase) in prepaid expenses	1,064	(1,000)
Decrease in accounts payable and accrued liabilities	(12,146)	(1,181)
Increase (decrease) in cash and cash equivalents	16,810	(37,059)
Cash and cash equivalents, beginning of year	40,035	77,094
Cash and cash equivalents, end of year	\$ 56,845	\$ 40,035

See accompanying notes to consolidated financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Walkerville Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Walkerville Business Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Walkerville Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2023	2022
Reserve:		
Future development	\$ 61,810	\$ 45,820

Consolidated Financial Statements of

**OTTAWA STREET BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP

618 Greenwood Centre
3200 Deziel Drive
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INDEPENDENT AUDITOR'S REPORT

To the Board Members, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the accompanying consolidated financial statements of Ottawa Street Business Improvement Association (the Entity) which comprise of:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its consolidated results of operations and accumulated surplus and its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our Auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 Entity'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 Entity 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
- 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.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

September 11, 2024

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Current assets:		
Cash	\$ 32,685	\$ 61,349
Due from City of Windsor	3,650	3,738
Commodity taxes receivable	22,802	11,530
Other receivables	5,730	-
	<u>64,867</u>	<u>76,617</u>
Net financial assets	64,867	76,617
Non-Financial Assets		
Prepaid expenses	3,106	2,579
Accumulated surplus (note 4)	<u>\$ 67,973</u>	<u>\$ 79,196</u>

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 71,965	\$ 72,016	\$ 72,105
Other	-	48,009	20,772
	71,965	120,025	92,877
Expenses:			
Administration (note 3)	8,020	6,366	6,300
Audit costs	1,625	1,500	1,000
Bank charges	200	307	94
Insurance	3,500	3,955	3,703
Miscellaneous	4,000	9,146	6,364
Promotion and advertising	19,520	17,559	14,870
Special events	17,500	17,985	17,261
Street beautification	16,500	73,156	10,960
Utilities	1,100	1,274	1,023
	71,965	131,248	61,575
Annual surplus (deficit)	-	(11,223)	31,302
Accumulated surplus, beginning of year	79,196	79,196	47,894
Accumulated surplus, end of year	\$ 79,196	\$ 67,973	\$ 79,196

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus (deficit)	\$ (11,223)	\$ 31,302
Disposition of prepaid expenses	2,579	2,855
Acquisition of prepaid expenses	(3,106)	(2,579)
Change in net financial assets	(11,750)	31,578
Net financial assets, beginning of year	76,617	45,039
Net financial assets, end of year	\$ 64,867	\$ 76,617

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ (11,223)	\$ 31,302
Decrease (increase) in due from City of Windsor	88	(140)
Increase in commodity taxes receivable	(11,272)	(4,059)
Increase in other receivables	(5,730)	-
Decrease (increase) in prepaid expenses	(527)	276
	<u>(28,664)</u>	<u>27,379</u>
Increase (decrease) in cash	(28,664)	27,379
Cash, beginning of year	61,349	33,970
Cash, end of year	<u>\$ 32,685</u>	<u>\$ 61,349</u>

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Ottawa Street Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Ottawa Street Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Ottawa Street Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Related party transactions:

A total of \$6,000 (2022 - \$6,300) was paid to a member of the Board of Management for providing consulting services.

4. Accumulated surplus:

	2023	2022
Reserve funds:		
Future development	\$ 67,973	\$ 79,196

Consolidated Financial Statements of

**PILLETTE VILLAGE BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP

618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
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Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Pillette Village Business Improvement Area (the Improvement Area), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Improvement Area as at December 31, 2023, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the Improvement Area in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Improvement Area'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 Improvement Area or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Improvement Area'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal omissions, misrepresentations, or the override of internal control.



Page 3

- 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 purposes of expressing an opinion on the effectiveness of the Improvement Area'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 the events or conditions that may cast significant doubt on the Improvement Area'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 Improvement Area's 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

July 22, 2024

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash	\$ 20,001	\$ 68,369
HST receivable	1,736	1,801
Due from City of Windsor	2,511	2,000
	<u>24,248</u>	<u>72,170</u>
Financial liabilities		
Accounts payable and accrued liabilities	2,030	2,656
Net financial assets	22,218	69,514
Accumulated surplus (note 3)	\$ 22,218	\$ 69,514

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 40,000	\$ 40,511	\$ 40,000
Other revenue	-	-	1,379
	40,000	40,511	41,379
Expenses:			
Administration	10,175	9,800	10,696
Advertising and promotion	5,400	7,244	6,439
Audit and accounting fees	1,700	2,483	1,243
Beautification	15,225	66,015	2,203
Events	5,000	-	1,808
Insurance	1,900	1,960	1,892
Miscellaneous	600	305	1,566
	40,000	87,807	25,847
Annual surplus (deficit)	-	(47,296)	15,532
Accumulated surplus, beginning of year	69,514	69,514	53,982
Accumulated surplus, end of year	\$ 69,514	\$ 22,218	\$ 69,514

See accompanying notes to consolidated financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023		2022	
Annual surplus (deficit)	\$	(47,296)	\$	15,532
Change in net financial assets		(47,296)		15,532
Net financial assets, beginning of year		69,514		53,982
Net financial assets, end of year	\$	22,218	\$	69,514

See accompanying notes to consolidated financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ (47,296)	\$ 15,532
Decrease in HST receivable	65	448
Increase in due from City of Windsor	(511)	-
Decrease in accounts payable and accruals	(626)	(3,559)
	(48,368)	12,421
Increase (decrease) in cash	(48,368)	12,421
Cash, beginning of year	68,369	55,948
Cash, end of year	\$ 20,001	\$ 68,369

See accompanying notes to consolidated financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Pillette Village Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Pillette Village Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Pillette Village Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

	2023	2022
Reserve funds:		
Future development	\$ 22,218	\$ 69,514

Consolidated Financial Statements of

**WYANDOTTE TOWNE CENTRE
BUSINESS IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Wyandotte Towne Centre Business Improvement Area (the "Entity") which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations, its consolidated changes in its net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.



Page 2

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 the events or conditions that may cast significant doubt on the Entity'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 Entity's 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.
- 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.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
November 7, 2024

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2023 with comparative information for 2022

	2023	2022
Financial Assets		
Cash	\$ 169,479	\$ 231,099
Due from City of Windsor	47,305	4,700
	<u>216,784</u>	<u>235,799</u>
Financial Liabilities		
Accounts payable	1,700	12,000
Net financial assets	215,084	223,799
Accumulated surplus (note 3)	\$ 215,084	\$ 223,799

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 94,000	\$ 94,305	\$ 94,000
Interest	-	7,042	1,252
Other	-	207	135
	<u>94,000</u>	<u>101,554</u>	<u>95,387</u>
Expenses:			
Advertising and promotions	8,750	24,699	9,808
Audit and legal	7,800	1,700	1,130
Broken window repair fund	-	-	1,513
Donations	-	-	610
Events	34,500	37,788	12,000
Free parking program	-	-	2,853
Holiday program	-	-	16,501
Insurance	1,400	1,533	1,311
Office expenses	18,300	9,574	15,532
Other	-	-	457
Open Street	-	-	7,224
Rent	3,500	2,826	3,673
Repairs and maintenance	18,500	16,620	16,380
Security	-	14,369	-
Utilities	1,250	1,160	1,201
	<u>94,000</u>	<u>110,269</u>	<u>90,193</u>
Annual surplus (deficit)	-	(8,715)	5,194
Accumulated surplus, beginning of year	218,605	223,799	218,605
Accumulated surplus, end of year	<u>\$ 218,605</u>	<u>\$ 215,084</u>	<u>\$ 223,799</u>

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023		2022	
Annual surplus (deficit)	\$	(8,715)	\$	5,194
Change in net financial assets		(8,715)		5,194
Net financial assets, beginning of year		223,799		218,605
Net financial assets, end of year	\$	215,084	\$	223,799

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ (8,715)	\$ 5,194
Increase in commodity taxes receivable	-	8,356
Decrease (increase) in due from City of Windsor	(42,605)	7,769
Increase (decrease) in accounts payable	(10,300)	4,750
	<u>(61,620)</u>	<u>26,069</u>
Investing:		
Redemption of investments and marketable securities and marketable securities	-	100,000
Increase (decrease) in cash	(61,620)	126,069
Cash, beginning of year	231,099	105,030
Cash, end of year	<u>\$ 169,479</u>	<u>\$ 231,099</u>

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Wyandotte Towne Centre Business Improvement Area (the "Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and the reserve fund.

(b) Basis of accounting:

- (i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.
- (ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(d) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

3. Accumulated surplus:

	2023	2022
Reserve funds:		
Future development	\$ 215,084	\$ 223,799

Consolidated Financial Statements of

**FORD CITY BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP

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Telephone 519 251 3500
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INDEPENDENT AUDITOR'S REPORT

To the Board Members, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the accompanying consolidated financial statements of Ford City Business Improvement Area (the Entity) which comprise of:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2023, and its consolidated results of operations and accumulated surplus and its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 Entity'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 Entity 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

July 22, 2024

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash	\$ 32,055	\$ 36,706
Due from City of Windsor	1,500	3,100
HST receivable	2,798	3,578
	<u>36,353</u>	<u>43,384</u>
Financial liabilities		
Accounts payable and accrued liabilities	2,000	1,622
Net financial assets	<u>34,353</u>	<u>41,762</u>
Accumulated surplus (note 3)	<u>\$ 34,353</u>	<u>\$ 41,762</u>

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
City of Windsor levy	\$ 30,000	\$ 32,000	\$ 31,600
Vendor fees and sponsorships	10,000	15,850	2,700
Interest	-	41	50
	<u>40,000</u>	<u>47,891</u>	<u>34,350</u>
Expenses:			
Administration	13,140	14,629	12,579
Advertising	1,360	1,401	3,759
Audit costs	1,530	2,533	1,274
Bank charges and interest	-	78	117
Beautification and maintenance	4,770	11,849	23,075
Donations	200	-	250
Events	17,000	22,810	5,185
Insurance	2,000	2,000	1,918
Office supplies	-	-	339
	<u>40,000</u>	<u>55,300</u>	<u>48,496</u>
Annual deficit	-	(7,409)	(14,146)
Accumulated surplus, beginning of year	41,762	41,762	55,908
Accumulated surplus, end of year	<u>\$ 41,762</u>	<u>\$ 34,353</u>	<u>\$ 41,762</u>

See accompanying notes to consolidated financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual deficit	\$ (7,409)	\$ (14,146)
Net financial assets, beginning of year	41,762	55,908
Net financial assets, end of year	\$ 34,353	\$ 41,762

See accompanying notes to consolidated financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual deficit	\$ (7,409)	\$ (14,146)
Decrease in due from City of Windsor	1,600	-
Decrease (increase) in HST receivable	780	(2,355)
Increase (decrease) in accounts payable	378	(6,502)
Decrease in cash and cash equivalents	(4,651)	(23,003)
Cash, beginning of year	36,706	59,709
Cash, end of year	\$ 32,055	\$ 36,706

See accompanying notes to consolidated financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2023

1. Description of business:

The Board of Management of the Ford City Business Improvement Area (“Improvement Area”) is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.

(ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(d) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

FORD CITY BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

3. Accumulated surplus:

Accumulated surplus consists of individual funds' balances as follows:

	2023	2022
Surplus:		
Future development reserve	\$ 34,603	\$ 42,012
Other	(250)	(250)
Total surplus	\$ 34,353	\$ 41,762

Consolidated Financial Statements of

**DOWNTOWN WINDSOR
BUSINESS IMPROVEMENT
ASSOCIATION**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP

618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board Members, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the accompanying consolidated financial statements of Downtown Windsor Business Improvement Association (the Entity) which comprise of:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes and schedule to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its consolidated results of operations and accumulated surplus and its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Page 2

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 Entity'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 Entity 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
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

November 13, 2023

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 436,585	\$ 204,434
Accounts receivable	165,402	228,745
Due from City of Windsor	22,851	33,366
	<u>624,838</u>	<u>466,545</u>
Financial liabilities:		
Accounts payable and accrued liabilities	116,161	53,544
Net financial assets	508,677	413,001
Non-financial assets:		
Tangible capital assets (note 2)	92,577	86,670
Prepaid expenses	7,435	5,673
	<u>100,012</u>	<u>92,343</u>
Commitments (note 4)		
Accumulated surplus (note 3)	\$ 608,689	\$ 505,344

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 667,550	\$ 657,024	\$ 661,558
Grants	187,000	349,984	185,909
Miscellaneous	70,500	111,133	76,540
Winter Fest	-	23,500	67,200
Farmer's Market	70,000	77,284	57,706
Interest	-	904	1,320
	<u>995,050</u>	<u>1,219,829</u>	<u>1,050,233</u>
Expenses:			
Marketing and events	375,250	548,925	364,026
Salaries and wages	187,500	206,663	194,540
Clean and safe	62,500	104,675	107,104
Administrative (schedule)	98,500	142,852	100,500
Development	35,500	25,397	51,150
Infrastructure	184,500	47,035	49,426
Communications	11,300	29,289	18,853
Other expenses	40,000	11,648	1,595
Crowdfunding	-	-	803
Support Downtown dollars	-	-	500
COVID-19 related expenditures	-	-	388
	<u>995,050</u>	<u>1,116,484</u>	<u>888,885</u>
Annual surplus	-	103,345	161,348
Accumulated surplus, beginning of year	505,344	505,344	343,996
Accumulated surplus, end of year	\$ 505,344	\$ 608,689	\$ 505,344

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Annual surplus	\$ 103,345	\$ 161,348
Acquisition of tangible capital assets	(30,976)	(53,273)
Amortization of tangible capital assets	25,069	17,301
Disposition of prepaid expenses	3,736	7,539
Acquisition of prepaid expenses	(5,498)	(5,673)
Change in net financial assets	95,676	127,242
Net financial assets, beginning of year	413,001	285,759
Net financial assets, end of year	\$ 508,677	\$ 413,001

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 103,345	\$ 161,348
Amortization of tangible capital assets	25,069	17,301
Decrease (increase) in accounts receivable	63,343	(121,054)
Decrease in due from City of Windsor	10,515	10,501
Decrease (increase) in prepaid expenses	(1,762)	1,866
Increase (decrease) in accounts payable and accrued liabilities	62,617	(47,535)
	<u>263,127</u>	<u>22,427</u>
Investing:		
Acquisition of tangible capital assets	(30,976)	(53,273)
Increase (decrease) in cash	232,151	(30,846)
Cash and cash equivalents, beginning of year	204,434	235,280
Cash and cash equivalents, end of year	<u>\$ 436,585</u>	<u>\$ 204,434</u>

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

The Board of Management of the Downtown Windsor Business Improvement Association (the "Association") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the area as well as designated by the Council of the Corporation of the City of Windsor and the promotion of this area for business and shopping. The Association is exempt from paying income tax under Section 149 of the Income Tax Act.

1. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund, and the reserves. All interfund assets and liabilities and revenue and expenses have been eliminated. These consolidated financial statements include Downtown Windsor Business Revitalization Association, an entity under common control with the Association.

(b) Basis of accounting:

The Association maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Cash and cash equivalents:

Cash and cash equivalents include cash and short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

Tangible capital assets:

Tangible capital assets are recorded at cost.

Amortization is calculated on a straight-line basis over an assets expected useful life. Residual values are assumed to be zero.

<u>Asset classification</u>	<u>Useful life (years)</u>
Computer hardware	3
Furniture and fixtures	5
Equipment	10
Leasehold improvements	term of lease

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(e) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the valuation of accounts receivable and the carrying value of tangible capital assets. Actual results could differ from those estimates.

2. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Computer hardware	\$ 21,704	\$ 1,355	\$ -	\$ 23,059
Furniture and fixtures	64,711	23,880	-	88,591
Equipment	3,828	5,741	-	9,569
Leasehold improvements	46,062	-	-	46,062
Total	\$ 136,305	\$ 30,976	\$ -	\$ 167,281

Accumulated amortization	Balance at December 31, 2021	Disposals	Amortization expense	Balance at December 31, 2022
Computer hardware	\$ 19,225	\$ -	\$ 2,449	\$ 21,674
Furniture and fixtures	23,013	-	15,370	38,383
Equipment	1,210	-	670	1,880
Leasehold improvements	6,187	-	6,580	12,767
- Total	\$ 49,635	\$ -	\$ 25,069	\$ 74,704

Net book value	December 31, 2021	December 31, 2022
Computer hardware	\$ 2,479	\$ 1,385
Furniture and fixtures	41,698	50,208
Equipment	2,618	7,689
Leasehold improvements	39,875	33,295
Total	\$ 86,670	\$ 92,577

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

3. Accumulated surplus:

Accumulated surplus consists of individual funds' surplus as follows:

	2022	2021
Surplus:		
Invested in tangible capital assets	\$ 56,833	\$ 62,740
Reserve for future development	551,856	442,604
Total surplus	\$ 608,689	\$ 505,344

4. Commitments:

- (i) On November 1, 2020, the Association entered into a lease agreement for premises located on 484 Pelissier Street for a fifteen-month period commencing November 1, 2020, at a monthly rate of \$1,800. The lease provides the Association with the option to extend the lease for 5 additional twelve-month terms at a rental rate of \$2,000 per month for the period commencing February 1, 2022 through January 31, 2023, and \$2,200 per month for the periods following.
- (ii) In May of 2012, the Association pledged \$50,000 to the St. Clair College MediaPlex Campus for façade improvements to be paid in annual contributions of \$5,000. At December 31, 2022, \$30,000 of the pledge remained unpaid.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Schedule of Administrative Expenses

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Rent	\$ 40,000	\$ 27,357	\$ 28,463
Legal and audit	30,000	57,036	25,145
Amortization	-	25,069	17,301
Insurance	8,000	7,224	9,727
Office equipment	12,000	5,302	7,477
Utilities	-	6,192	3,416
Telephone	2,000	7,111	3,045
Office supplies	4,000	2,940	2,528
Bank charges	2,000	1,272	2,410
Bad debts	-	3,022	780
Postage	500	327	208
	\$ 98,500	\$ 142,852	\$ 100,500

Financial Statements of

**VIA ITALIA - ERIE STREET
BUSINESS IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the financial statements of the VIA Italia – Erie Street Business Improvement Association (the “BIA”), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Via Italia – Erie Street Business Improvement Area as at December 31, 2022, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the BIA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Page 2

Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the BIA'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 BIA or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the BIA'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the BIA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- 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 the events or conditions that may cast significant doubt on the BIA'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 BIA's 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

December 4, 2023

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022		2021
Financial Assets			
Cash	\$ 25,354	\$	23,080
Commodity taxes receivable	21,492		7,038
Due from City of Windsor	61,890		63,880
Prepaid expenses	1,978		1,978
	<u>110,714</u>		<u>95,976</u>
Financial Liabilities			
<u>Accounts payable and accrued liabilities</u>	<u>13,079</u>		<u>24,312</u>
	13,079		24,312
Net financial assets	97,635		71,664
Tangible capital assets (note 4)	-		4,000
Accumulated surplus (note 3)	\$ 97,635	\$	75,664

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 125,000	\$ 124,390	\$ 126,380
Grants	-	33,449	-
Investment income	-	-	33
Miscellaneous Revenue	-	9,600	1,000
	125,000	167,439	127,413
Expenses:			
Advertising and promotion	11,000	35,347	17,140
Amortization	-	4,000	4,000
Audit and accounting	3,770	2,500	4,000
Donations	700	700	-
Insurance	4,300	4,342	3,979
Office and administration	12,230	35,736	26,673
Special events	44,000	20,000	11,662
Street improvements	29,000	23,791	43,049
Wages	20,000	19,052	64,232
	125,000	145,468	174,735
Annual surplus (deficit)	-	21,971	(47,322)
Accumulated surplus, beginning of year	75,664	75,664	122,986
Accumulated surplus, end of year	\$ 75,664	\$ 97,635	\$ 75,664

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Annual surplus (deficit)	\$ 21,971	\$ (47,322)
Amortization of tangible capital assets	4,000	4,000
Change in net financial assets	25,971	(43,322)
Net financial assets, beginning of year	71,664	114,986
Net financial assets, end of year	\$ 97,635	\$ 71,664

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ 21,971	\$ (47,322)
Amortization of tangible capital assets	4,000	4,000
Decrease in due from City of Windsor	1,990	18,620
Decrease (increase) in commodity taxes receivable	(14,454)	-
Increase in prepaid expense	-	(1,978)
Increase (decrease) in accounts payable and accrued liabilities	(11,233)	14,840
	<u>2,274</u>	<u>(11,840)</u>
Increase (decrease) in cash	2,274	(11,840)
Cash, beginning of year	23,080	34,920
Cash, end of year	<u>\$ 25,354</u>	<u>\$ 23,080</u>

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Via Italia - Erie Street Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Via Italia - Erie Street Business Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Via Italia - Erie Street Business Improvement Area maintains its accounts on an accrual basis.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

Tangible capital assets:

Tangible capital assets are recorded at cost.

Amortization is calculated on a straight-line basis over an assets expected useful life. Residual values are assumed to be zero.

Asset Classification	Useful Life (years)
Computer hardware	3
Furniture and fixtures	5
Equipment	10
Leasehold improvements	term of lease

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2022

2. Significant accounting policies (continued):

(d) Use of estimates:

The preparation of the financial statements in conformity with accounting standards established by the Public Sector Accounting Board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2022	2021
Reserve:		
Future development	\$ 96,426	\$ 50,664
Street lighting	1,209	25,000
	\$ 97,635	\$ 75,664

4. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Vehicles	\$ 12,000	\$ -	\$ -	\$ 12,000

Accumulated amortization	Balance at December 31, 2021	Disposals	Amortization expense	Balance at December 31, 2022
Vehicles	\$ 8,000	\$ -	\$ 4,000	\$ 12,000

Net book value	December 31, 2021	December 31, 2022
Vehicles	\$ 4,000	\$ -

Financial Statements of

**OLDE RIVERSIDE BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
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Tel 519-251-3500
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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the financial statements of the Corporation of the Olde Riverside Business Improvement Area ("the Entity"), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal omissions, misrepresentations, or the override of internal control.



Page 3

- 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 purposes of expressing an opinion on the effectiveness of the City'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 the events or conditions that may cast significant doubt on the Entity'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 Entity 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.
- 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

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

September 26, 2023

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 20,140	\$ 41,275
Due from City of Windsor	3,650	3,250
Accounts receivable	5,650	4,576
	<u>29,440</u>	<u>49,101</u>
Financial liabilities		
Accounts payable and accrued liabilities	12,178	7,836
Long-term debt (note 3)	7,500	15,000
	<u>19,678</u>	<u>22,836</u>
Net assets	9,762	26,265
Accumulated surplus (note 4)	\$ 9,762	\$ 26,265

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 65,000	\$ 65,000	\$ 65,000
Chamber of Commerce grant	-	2,310	-
Interest and miscellaneous	-	3	8
	<u>65,000</u>	<u>67,313</u>	<u>65,008</u>
Expenses:			
Administration	15,750	17,350	8,226
Advertising and promotion	10,000	9,560	17,627
Audit costs	1,600	1,295	1,454
Events	5,000	20,412	3,114
Insurance	1,800	2,026	1,758
Office	3,550	2,498	907
Street Beautification	23,000	22,305	34,400
Website	800	391	598
Donations	2,000	5,103	3,700
Riverside Dollars Promo	1,500	2,876	-
	<u>65,000</u>	<u>83,816</u>	<u>71,784</u>
Annual deficit	-	(16,503)	(6,776)
Accumulated surplus, beginning of year	26,265	26,265	33,041
Accumulated surplus, end of year	\$ 26,265	\$ 9,762	\$ 26,265

See accompanying notes to financial statements.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Assets

Year ended December 31, 2022, with comparative information for 2021

	2022		2021	
Annual deficit	\$	(16,503)	\$	(6,776)
Utilization (acquisition) of prepaid expenses		-		3,535
Change in net assets		(16,503)		(3,241)
Net assets, beginning of year		26,265		29,506
Net assets, end of year	\$	9,762	\$	26,265

See accompanying notes to financial statements.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual deficit	\$ (16,503)	\$ (6,776)
Increase in accounts receivable	(1,474)	(210)
Increase in accounts payable and accrued liabilities	4,342	6,386
Decrease in prepaid assets	-	3,535
	<u>(13,635)</u>	<u>2,935</u>
Financing:		
Repayment of long-term debt	(7,500)	(7,500)
Increase (decrease) in cash and cash equivalents	(21,135)	(4,565)
Cash and cash equivalents, beginning of year	41,275	45,840
Cash and cash equivalents, end of year	<u>\$ 20,140</u>	<u>\$ 41,275</u>

See accompanying notes to financial statements.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Olde Riverside Business Improvement Area ("Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund.

(b) Basis of accounting:

- (i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.
- (ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements, continued

Year ended December 31, 2022

2. Significant accounting policies (continued):

(d) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Long-term debt:

During 2013, a beautification project in the amount of \$150,000 was approved for the Olde Riverside Business Improvement Area by City Council. The Improvement Area committed to fund 50% of the costs of the project. The actual cost to the Improvement Area is \$75,000 with repayment commencing in 2014 consisting of 10 annual instalments of \$7,500 without interest.

4. Accumulated surplus:

	2022	2021
Deficit:		
Amounts to be recovered in future years	\$ (7,500)	\$ (15,000)
Reserve funds:		
Future development	17,262	41,265
	<u>\$ 9,762</u>	<u>\$ 26,265</u>

Financial Statements of

**OLDE SANDWICH TOWNE
BUSINESS ASSOCIATION
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
618 Greenwood Centre
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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the financial statements of the Olde Sandwich Towne Business Association Improvement Area ("Improvement Area"), which comprise:

- the statement of financial position as at December 31, 2022
- the statements of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Improvement Area as at December 31, 2021, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Improvement Area in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Improvement Area'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 Improvement Area or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Improvement Area'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Improvement Area's internal control.



Page 3

- 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 the events or conditions that may cast significant doubt on the Improvement Area'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 Improvement Area's 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants
Windsor, Canada
October 27, 2023

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash	\$ 58,960	\$ 100,547
HST receivable	6,055	4,498
Due from the City of Windsor	32,701	3,355
	<u>97,716</u>	<u>108,400</u>
Financial liabilities		
Accounts payable and accrued liabilities	<u>2,260</u>	<u>1,130</u>
Net financial assets	95,456	107,270
Accumulated surplus (note 3)	<u>\$ 95,456</u>	<u>\$ 107,270</u>

See accompanying notes to the financial statements.

On behalf of the Board:

_____ Director

_____ Director

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 67,100	\$ 66,251	\$ 67,910
Donations and other income	70,000	29,911	2,479
	<u>137,100</u>	<u>96,162</u>	<u>70,389</u>
Expenses:			
Events	57,000	28,323	47,941
Advertising	9,250	4,055	3,369
Insurance	1,600	1,696	1,291
Decorative costs (note 4)	35,400	25,399	758
Administration	32,350	47,503	43,017
Audit and accounting costs	1,500	1,000	1,130
	<u>137,100</u>	<u>107,976</u>	<u>97,506</u>
Annual deficit	-	(11,814)	(27,117)
Accumulated surplus, beginning of year	107,270	107,270	134,387
Accumulated surplus, end of year	\$ 107,270	\$ 95,456	\$ 107,270

See accompanying notes to the financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022		2021	
Annual deficit	\$	(11,814)	\$	(27,117)
Change in net financial assets		(11,814)		(27,117)
Net financial assets, beginning of year		107,270		134,387
Net financial assets, end of year	\$	95,456	\$	107,270

See accompanying notes to the consolidated financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ (11,814)	\$ (27,117)
Decrease (increase) in due from City of Windsor	(29,346)	22,280
Increase in HST receivable	(1,557)	-
Increase (decrease) in accounts payable and accrued liabilities	1,130	(1,993)
Decrease in cash	(41,587)	(6,830)
Cash, beginning of year	100,547	107,377
Cash, end of year	\$ 58,960	\$ 100,547

See accompanying notes to the financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Olde Sandwich Towne Business Association Improvement Area (the "Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.

(ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Use of estimates:

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2022

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2022	2021
Reserve:		
Future development	\$ 95,456	\$ 107,270

Financial Statements of

**WALKERVILLE BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor ON N8W 5K8
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Tel 519-251-3500
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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the financial statements of the Walkerville Business Improvement Area (the "BIA"), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the BIA as at December 31, 2022, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the BIA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the BIA'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 BIA or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the BIA'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the BIA's internal control.



Page 3

- 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 the events or conditions that may cast significant doubt on the BIA'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 BIA's 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

September 19, 2023

WALKERVILLE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 40,035	\$ 77,094
Due from City of Windsor	8,286	3,097
Accounts receivable	1,000	1,000
HST receivable	9,901	4,215
	<u>59,222</u>	<u>85,406</u>
Financial liabilities		
Accounts payable and accrued liabilities	15,784	16,965
Net financial assets	<u>43,438</u>	<u>68,441</u>
Non-financial assets		
Prepaid expenses	2,382	1,382
Accumulated surplus (note 3)	<u>\$ 45,820</u>	<u>\$ 69,823</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

WALKERVILLE BUSINESS IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 45,000	\$ 51,036	\$ 45,847
Sponsorships and other fundraising	-	12,823	4,261
Interest and miscellaneous	-	8	3
	<u>45,000</u>	<u>63,867</u>	<u>50,111</u>
Expenses:			
Administration	10,560	9,197	12,225
Audit and accounting fees	1,000	1,000	1,000
Bank charges	40	33	33
Street upkeep	4,700	27,302	16,009
Events and meetings	28,700	46,482	6,029
Insurance	1,585	1,381	1,516
HST and other	-	-	1,405
Communication	2,000	2,475	1,112
	<u>48,585</u>	<u>87,870</u>	<u>39,329</u>
Annual surplus (deficit)	(3,585)	(24,003)	10,782
Accumulated surplus, beginning of year	69,823	69,823	59,041
Accumulated surplus, end of year	\$ 66,238	\$ 45,820	\$ 69,823

See accompanying notes to financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Annual surplus (deficit)	\$ (24,003)	\$ 10,782
Disposition of prepaid expenses	1,382	1,382
Acquisition of prepaid expenses	(2,382)	(1,382)
Change in net financial assets	(25,003)	10,782
Net financial assets, beginning of year	68,441	57,659
Net financial assets, end of year	\$ 43,438	\$ 68,441

See accompanying notes to financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ (24,003)	\$ 10,782
Decrease (increase) in due from City of Windsor	(5,189)	21,863
Decrease in accounts receivable	-	643
Decrease (increase) in HST receivable	(5,686)	507
Increase in prepaid expenses	(1,000)	-
Decrease in accounts payable and accrued liabilities	(1,181)	(5,933)
Increase(decrease) in cash and cash equivalents	(37,059)	27,862
Cash and cash equivalents, beginning of year	77,094	49,232
Cash and cash equivalents, end of year	\$ 40,035	\$ 77,094

See accompanying notes to financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Walkerville Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Walkerville Business Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Walkerville Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2022

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2022	2021
Reserve:		
Future development	\$ 45,820	\$ 69,823

Consolidated Financial Statements of

**OTTAWA STREET BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP

618 Greenwood Centre
3200 Deziel Drive
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INDEPENDENT AUDITOR'S REPORT

To the Board Members, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the accompanying consolidated financial statements of Ottawa Street Business Improvement Association (the Entity) which comprise of:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its consolidated results of operations and accumulated surplus and its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our Auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Page 2

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

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 Entity'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 Entity 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
- 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.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
October 30, 2023

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial Assets		
Current assets:		
Cash	\$ 61,349	\$ 33,970
Commodity taxes receivable	11,530	7,471
Due from City of Windsor	3,738	3,598
Prepaid expenses	2,579	2,855
	<u>79,196</u>	<u>47,894</u>
Financial Liabilities		
Liabilities:		
Accounts payable	-	-
Net financial assets	79,196	47,894
Accumulated surplus (note 4)	\$ 79,196	\$ 47,894

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 71,965	\$ 72,105	\$ 71,965
Other	-	20,772	-
	<u>71,965</u>	<u>92,877</u>	<u>71,965</u>
Expenses:			
Administration (note 3)	7,652	6,300	6,000
Audit costs	1,350	1,000	1,000
Bank charges	300	94	155
Insurance	3,500	3,703	3,800
Miscellaneous	8,663	6,364	3,368
Promotion and advertising	17,900	14,870	15,897
Special events	10,000	17,261	5,424
Street beautification	21,500	10,960	44,620
Utilities	1,100	1,023	1,016
	<u>71,965</u>	<u>61,575</u>	<u>81,280</u>
Annual surplus (deficit)	-	31,302	(9,315)
Accumulated surplus, beginning of year	47,894	47,894	57,209
Accumulated surplus, end of year	\$ 47,894	\$ 79,196	\$ 47,894

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022		2021	
Annual surplus (deficit)	\$	31,302	\$	(9,315)
Change in net financial assets		31,302		(9,315)
Net financial assets, beginning of year		47,894		57,209
Net financial assets, end of year	\$	79,196	\$	47,894

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ 31,302	\$ (9,315)
Decrease (increase) in commodity taxes receivable	(4,059)	2,550
Increase in due from City of Windsor	(140)	-
Decrease (increase) in prepaid expenses	276	(872)
	<u>27,379</u>	<u>(7,637)</u>
Increase (decrease) in cash	27,379	(7,637)
Cash, beginning of year	33,970	41,607
Cash, end of year	<u>\$ 61,349</u>	<u>\$ 33,970</u>

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Ottawa Street Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Ottawa Street Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Ottawa Street Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Related party transactions:

A total of \$6,300 (2021 - \$6,000) was paid to a member of the Board of Management for providing consulting services.

4. Accumulated surplus:

	2022	2021
Reserve funds:		
Future development	\$ 79,196	\$ 47,894

Financial Statements of

**PILLETTE VILLAGE BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the financial statements of the Pillette Village Business Improvement Area ("Improvement Area"), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Improvement Area as at December 31, 2022, and its results of operations and its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Improvement Area in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Improvement Area'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 Improvement Area or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Improvement Area'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Improvement Area'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 the events or conditions that may cast significant doubt on the Improvement Area'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 Improvement Area's 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

September 8, 2023

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash	\$ 68,369	\$ 55,948
HST receivable	1,801	2,249
Due from City of Windsor	2,000	2,000
	<u>72,170</u>	<u>60,197</u>
Financial liabilities		
Accounts payable and accrued liabilities	2,656	6,215
Net financial assets	69,514	53,982
Accumulated surplus (note 3)	<u>\$ 69,514</u>	<u>\$ 53,982</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 40,000	\$ 40,000	\$ 40,000
Other revenue	-	1,379	4
	40,000	41,379	40,004
Expenses:			
Beautification	20,600	2,203	10,698
Insurance	1,900	1,892	1,850
Administration	6,200	10,696	7,921
Events	2,500	1,808	1,922
Advertising and promotion	5,225	6,439	8,729
Audit and accounting fees	1,200	1,243	1,430
Miscellaneous	2,375	1,566	1,233
	40,000	25,847	33,783
Annual surplus	-	15,532	6,221
Accumulated surplus, beginning of year	53,982	53,982	47,761
Accumulated surplus, end of year	\$ 53,982	\$ 69,514	\$ 53,982

See accompanying notes to financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022		2021	
Annual surplus	\$	15,532	\$	6,221
Change in net financial assets		15,532		6,221
Net financial assets, beginning of year		53,982		47,761
Net financial assets, end of year	\$	69,514	\$	53,982

See accompanying notes to financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 15,532	\$ 6,221
Decrease in HST receivable	448	1,356
Decrease in due from City of Windsor	-	20,000
Decrease (increase) in accounts payable and accruals	(3,559)	2,521
Increase in cash	12,421	30,098
Cash, beginning of year	55,948	25,850
Cash, end of year	\$ 68,369	\$ 55,948

See accompanying notes to financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Pillette Village Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Pillette Village Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Pillette Village Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

	2022	2021
Reserve funds:		
Future development	\$ 69,514	\$ 53,982

Consolidated Financial Statements of

**WYANDOTTE TOWNE
CENTRE BUSINESS
IMPROVEMENT AREA**

And Independent Auditors' Report thereon

Year ended December 31, 2022



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
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Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Wyandotte Towne Centre Business Improvement Area (the Entity) which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2022, and its consolidated results of operations, its consolidated changes in its net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- 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 the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity's 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.
- 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.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

November 7, 2024

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2022 with comparative information for 2021

	2022	2021
Financial Assets		
Cash	\$ 231,099	\$ 105,030
Investments and marketable securities	-	100,000
Commodity taxes receivable	-	8,356
Due from City of Windsor	4,700	12,469
	<u>235,799</u>	<u>225,855</u>
Financial Liabilities		
Accounts payable	12,000	7,250
Net financial assets	223,799	218,605
Accumulated surplus (note 3)	\$ 223,799	\$ 218,605

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 94,000	\$ 94,000	\$ 94,028
Interest	-	1,252	1,172
Other	-	135	8,717
	94,000	95,387	103,917
Expenses:			
Advertising and promotions	6,750	9,808	-
Audit and legal	6,000	1,130	3,815
Bad debts	-	-	9,971
HST Recoverable Forgone	-	-	601
Broken window repair fund	3,000	1,513	1,463
Donations	-	610	-
Events	5,000	12,000	30,539
Free Parking Program	-	2,853	-
Holiday Program	15,000	16,501	-
Insurance	1,400	1,311	1,213
Office expenses	19,300	15,532	1,546
Other	-	457	600
Open Street	-	7,224	-
Rent	4,800	3,673	2,750
Repairs and maintenance	32,750	16,380	26,921
Sign Program	-	-	1,739
Utilities	-	1,201	1,273
	94,000	90,193	82,431
Annual surplus	-	5,194	21,486
Accumulated surplus, beginning of year	218,605	218,605	197,119
Accumulated surplus, end of year	\$ 218,605	\$ 223,799	\$ 218,605

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022		2021	
Annual surplus	\$	5,194	\$	21,486
Change in net financial assets		5,194		21,486
Net financial assets, beginning of year		218,605		197,119
Net financial assets, end of year	\$	223,799	\$	218,605

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 5,194	\$ 21,486
Increase in investments and marketable securities	-	(18,486)
Decrease in commodity taxes receivable	8,356	6,184
Decrease in due from City of Windsor	7,769	42,035
Increase (decrease) in accounts payable	4,750	(264)
	26,069	50,955
Investing:		
Redemption of investments and marketable securities and marketable securities	100,000	-
Increase in cash	126,069	50,955
Cash, beginning of year	105,030	54,075
Cash, end of year	\$ 231,099	\$ 105,030

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Wyandotte Towne Centre Business Improvement Area (the "Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and the reserve fund.

(b) Basis of accounting:

- (i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.
- (ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(d) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Notes to the Consolidated Financial Statements (continued)

Year ended December 31, 2022

3. Accumulated surplus:

	2022	2021
Reserve funds:		
Future development	\$ 223,799	\$ 218,605

Financial Statements of

**FORD CITY BUSINESS
IMPROVEMENT AREA**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor ON N8W 5K8
Canada
Tel 519-251-3500
Fax 519-251-3530

INDEPENDENT AUDITOR'S REPORT

To the Board Members, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the accompanying financial statements of Ford City Business Improvement Area ("the Entity") which comprise of:

- the statement of financial position as at December 31, 2022
- the statements of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations and accumulated surplus and its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Page 2

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 Entity'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 Entity 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
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
October 2, 2023

FORD CITY BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash	\$ 36,706	\$ 59,709
Due from City of Windsor	3,100	3,100
HST receivable	3,578	1,223
	<u>43,384</u>	<u>64,032</u>
Financial liabilities		
Accounts payable and accrued liabilities	<u>1,622</u>	<u>8,124</u>
Net financial assets	41,762	55,908
Accumulated surplus (note 3)	<u>\$ 41,762</u>	<u>\$ 55,908</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

FORD CITY BUSINESS IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
City of Windsor levy	\$ 30,000	\$ 31,600	\$ 32,800
Vendor Fees	-	2,700	-
Interest	-	50	54
	<u>30,000</u>	<u>34,350</u>	<u>32,854</u>
Expenses:			
Administration	11,700	12,579	6,579
Advertising	8,200	3,759	5,724
Audit costs	1,130	1,274	1,348
Bank charges and interest	-	117	17
Beautification and maintenance	10,100	23,075	9,030
Donations	200	250	407
Events	6,000	5,185	592
Insurance	2,500	1,918	2,198
Office supplies	50	339	1,112
	<u>39,880</u>	<u>48,496</u>	<u>27,007</u>
Annual surplus (deficit)	(9,880)	(14,146)	5,847
Accumulated surplus, beginning of year	55,908	55,908	50,061
Accumulated surplus, end of year	<u>\$ 46,028</u>	<u>\$ 41,762</u>	<u>\$ 55,908</u>

See accompanying notes to financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Annual surplus (deficit)	\$ (14,146)	\$ 5,847
Net financial assets, beginning of year	55,908	50,061
Net financial assets, end of year	\$ 41,762	\$ 55,908

See accompanying notes to financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	\$ (14,146)	\$ 5,847
Decrease in due from City of Windsor	-	18,400
Decrease (increase) in HST receivable	(2,355)	1,544
Increase (decrease) in accounts payable	(6,502)	4,293
	<u>(23,003)</u>	<u>30,084</u>
Increase (decrease) in cash and cash equivalents	(23,003)	30,084
Cash, beginning of year	59,709	29,625
Cash, end of year	<u>\$ 36,706</u>	<u>\$ 59,709</u>

See accompanying notes to financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2022

1. Description of business:

The Board of Management of the Ford City Business Improvement Area ("Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.

(ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

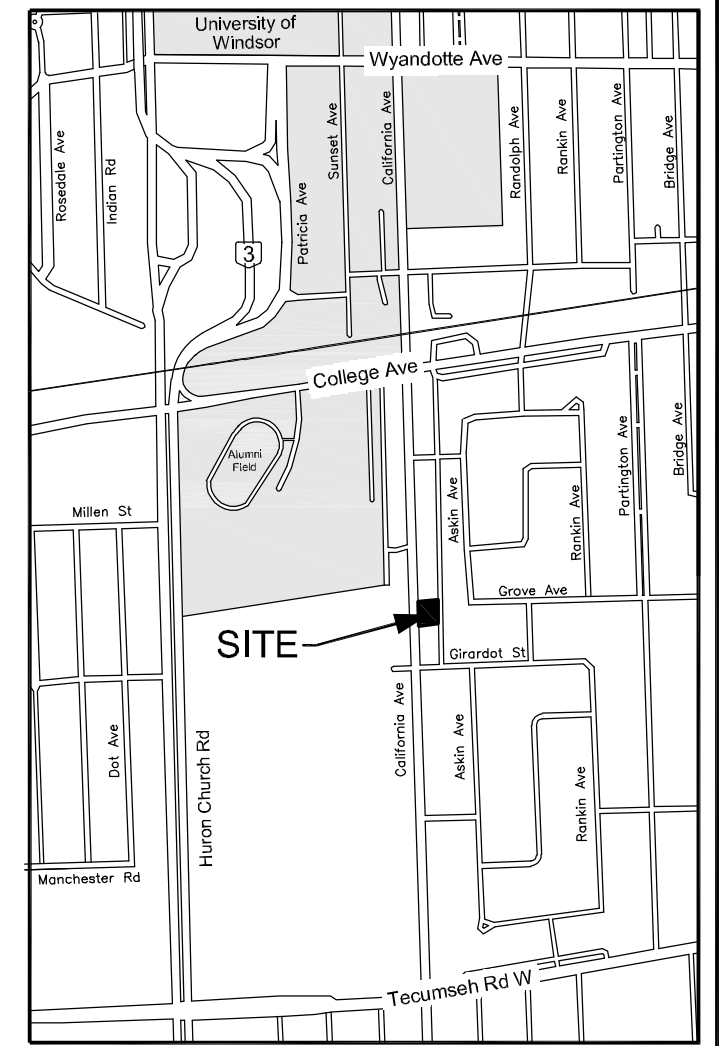
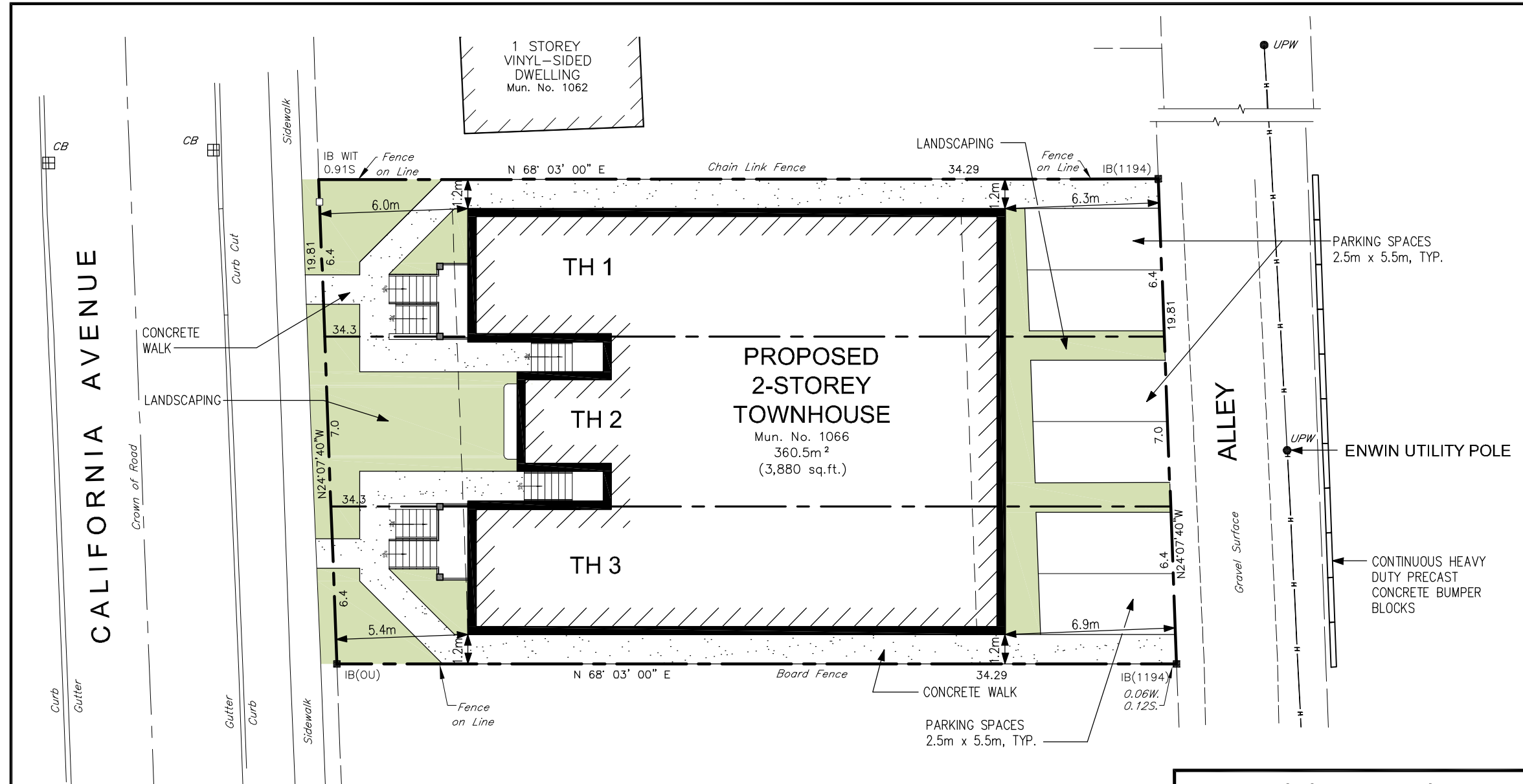
(d) Use of estimates:

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

Accumulated surplus consists of individual funds' balances as follows:

	2022	2021
Surplus:		
Accumulated net surplus from operations	\$ 42,012	\$ 56,158
Future development reserve	(250)	(250)
Total surplus	\$ 41,762	\$ 55,908



Location Map

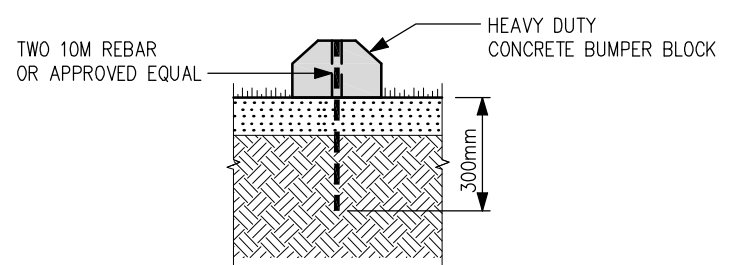
SCALE: Not to Scale

Site Plan

SCALE: 1:200



LEGAL DESCRIPTION:
 LOT 53 and 54,
 PART OF LOT 55,
 (In BLOCK 'D')
 REGISTERED PLAN 50,
 In The
 CITY OF WINDSOR,
 COUNTY OF ESSEX, ONTARIO



Concrete Bumper Block Detail

SCALE: Not to Scale

DETAILS OF DEVELOPMENT (TOWNHOME DWELLING)						
ZONING – TO BE DETERMINED	RD2.2 REQUIRED	PROVIDED	COMMENTS			VARIANCE REQUIRED
			TH 1	TH 2	TH 3	
LOT WIDTH (MINIMUM)	20.0m	19.81m	6.432m	6.946m	6.432m	✓
LOT AREA (MINIMUM) 200m ² /D.U.	600m ²	679.37m ²	220.6m ²	238.2m ²	220.6m ²	
LOT COVERAGE (MAXIMUM)	45%	53.1%	52%	55%	52%	✓
BUILDING HEIGHT	9.0m	9.0m (FROM GRADE)				
FRONT YARD (MINIMUM)	6.0m	5.4	5.8m	7.7m	5.4m	✓
REAR YARD (MINIMUM)	7.5m	6.3m	6.3m	6.5m	6.7m	✓
SIDE YARD (MINIMUM)	1.5m	1.2m	1.2m	N/A	1.2m	✓
DWELLING UNITS		3	2 ADU PER DWELLING			
PARKING SPACES 1.25/D.U. + 1 FOR 1ST A.D.U.	2	6	2	2	2	
BICYCLE SPACES	–					
BUILDING AREA	–	360.5m ² (3,880 sq.ft.)				

ISSUED FOR:
 PROJECT NUMBER: **4763**
 SHEET NUMBER: **P1**

MEO & ASSOCIATES INC.
 Architectural & Engineering Consultants
 www.meogroup.net

825 Kingsway Drive, Burlington, Ontario, Canada, L7T 3H8
 Tel. 905-632-6952; Fax 905-632-8870; mpiskovk@meoassociates.com
 3600 Seven Lakes Dr., Suite 200, LaSalle, Ontario, Canada, N9H 0E5
 Tel. 519-250-8088; Fax 519-250-8070; rmeo@meoassociates.com

CLIENT:
AGBABA HOLDINGS CORPORATION

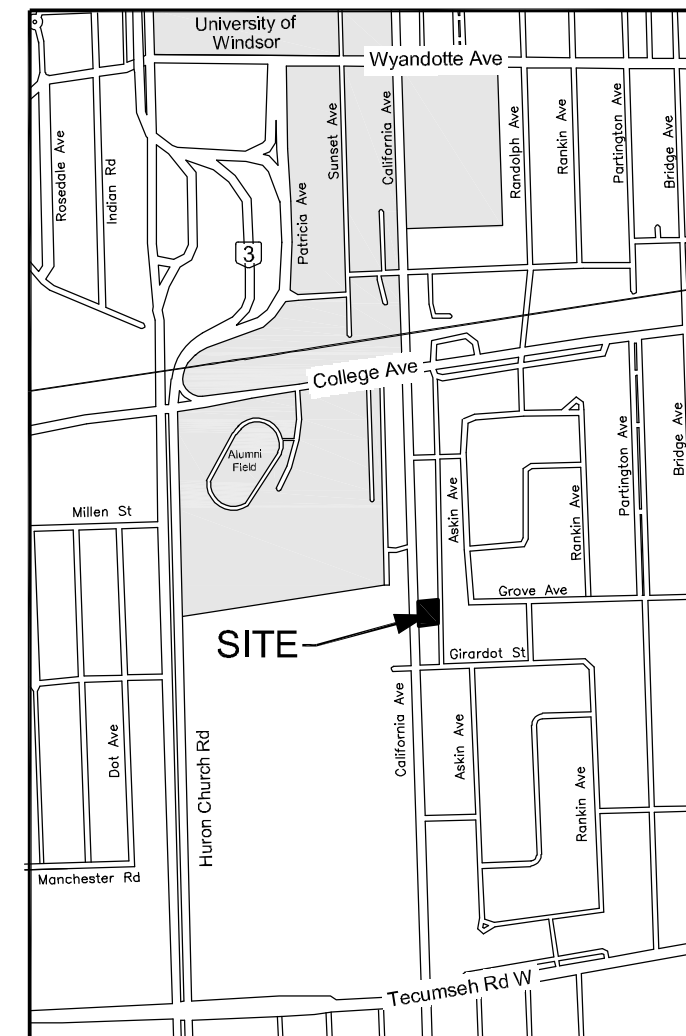
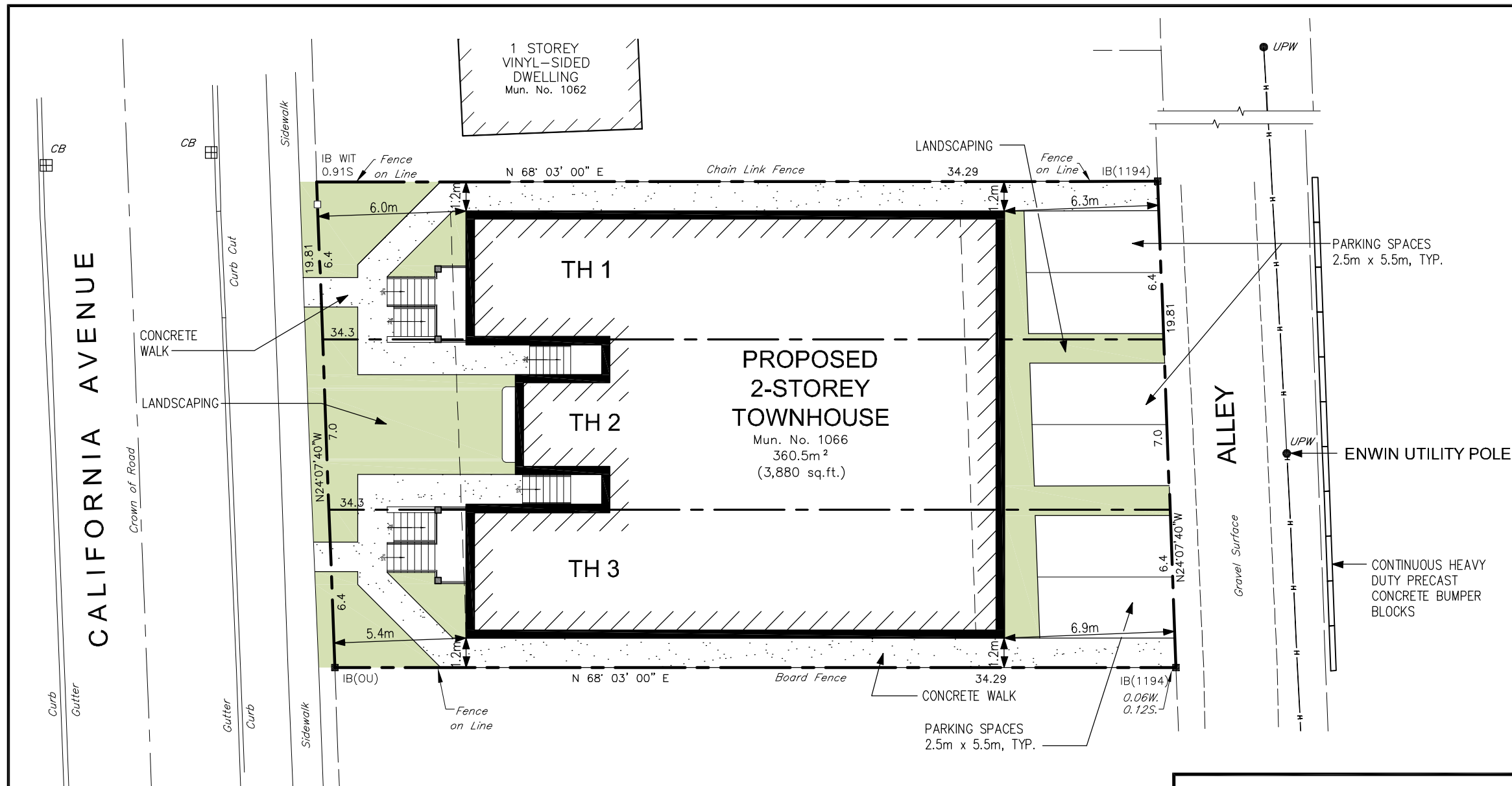
PROJECT:
1066 CALIFORNIA AVENUE
 Windsor, Ontario

DRAWING TITLE:
PRELIMINARY SITE PLAN
 SCALE: **1:200**
 ACAD REFERENCE: **4763 -P1- Site Plan**

DATE:
August 30, 2024
 DRAWN BY:
I.A.Z.

4763 -P1- Site Plan.dwg, (Site Plan) Aug 30, 2024 - 2:17pm





Location Map

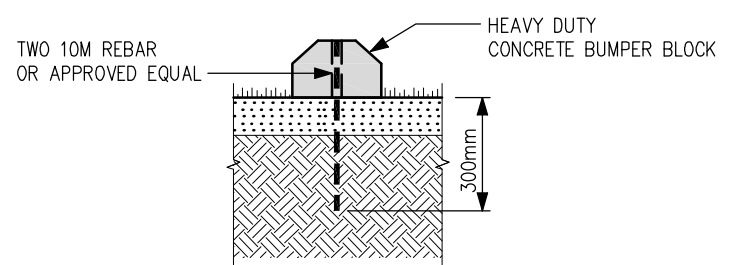
SCALE: Not to Scale

Site Plan

SCALE: 1:200



LEGAL DESCRIPTION:
 LOT 53 and 54,
 PART OF LOT 55,
 (In BLOCK 'D')
 REGISTERED PLAN 50,
 In The
 CITY OF WINDSOR,
 COUNTY OF ESSEX, ONTARIO



Concrete Bumper Block Detail

SCALE: Not to Scale

DETAILS OF DEVELOPMENT		(TOWNHOME DWELLING)				
ZONING – TO BE DETERMINED	RD2.2 REQUIRED	PROVIDED	COMMENTS			VARIANCE REQUIRED
			TH 1	TH 2	TH 3	
LOT WIDTH (MINIMUM)	20.0m	19.81m	6.432m	6.946m	6.432m	✓
LOT AREA (MINIMUM) 200m ² /D.U.	600m ²	679.37m ²	220.6m ²	238.2m ²	220.6m ²	
LOT COVERAGE (MAXIMUM)	45%	53.1%	52%	55%	52%	✓
BUILDING HEIGHT	9.0m	9.0m (FROM GRADE)				
FRONT YARD (MINIMUM)	6.0m	5.4	5.8m	7.7m	5.4m	✓
REAR YARD (MINIMUM)	7.5m	6.3m	6.3m	6.5m	6.7m	✓
SIDE YARD (MINIMUM)	1.5m	1.2m	1.2m	N/A	1.2m	✓
DWELLING UNITS		3	2 ADU PER DWELLING			
PARKING SPACES 1.25/D.U. + 1 FOR 1ST A.D.U.	2	6	2	2	2	
BICYCLE SPACES	–					
BUILDING AREA	–	360.5m ² (3,880 sq.ft.)				

ISSUED FOR:

MEO & ASSOCIATES INC.
 Architectural & Engineering Consultants
 www.meogroup.net

825 Kingsway Drive, Burlington, Ontario, Canada, L7T 3H8
 Tel. 905-632-6952; Fax 905-632-8870; mpiskovk@meoassoc.com
 3600 Seven Lakes Dr., Suite 200, LaSalle, Ontario, Canada, N9H 0E5
 Tel. 519-250-8088; Fax 519-250-8070; rmeo@meoassoc.com

CLIENT:
AGBABA HOLDINGS CORPORATION

PROJECT:
 1066 CALIFORNIA AVENUE
 Windsor, Ontario

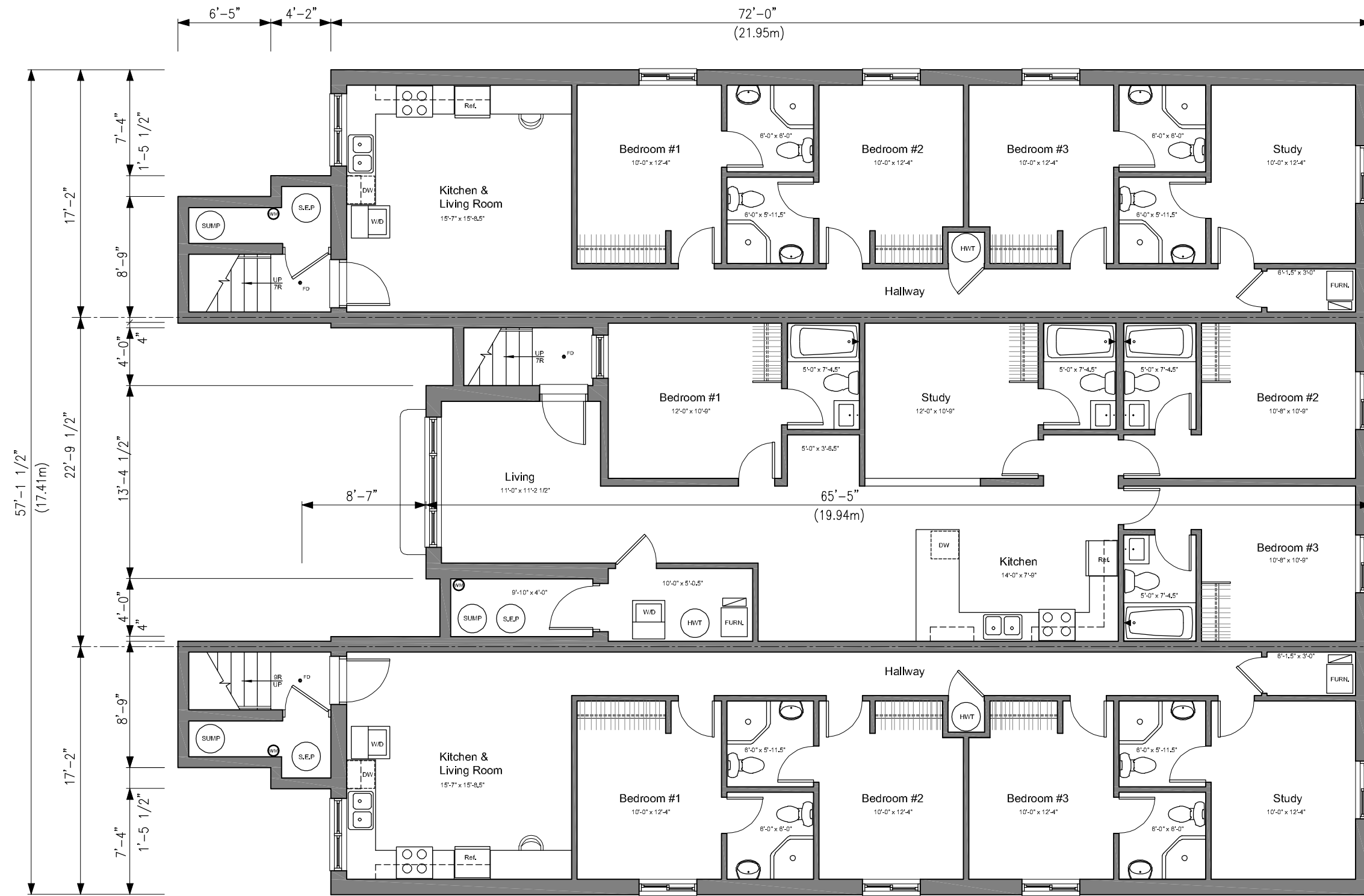
DRAWING TITLE:
PRELIMINARY SITE PLAN
 SCALE: 1:200 ACAD REFERENCE: 4763 -P1- Site Plan

DATE:
August 30, 2024
 DRAWN BY:
 I.A.Z.

PROJECT NUMBER:
4763

SHEET NUMBER:
P1

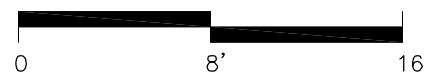
4763 -P1- Site Plan.dwg, (Site Plan) Aug 30, 2024 - 2:17pm



Basement Plan

SCALE: 1/8" = 1'-0"

AREA = 3,880 sq.ft. (360.5m²)



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3600 Seven Lakes Dr., Suite 200, LaSalle, Ontario, Canada, N9H 0E5
Tel. 519-250-8088; Fax 519-250-8070; rmea@meoassociates.com

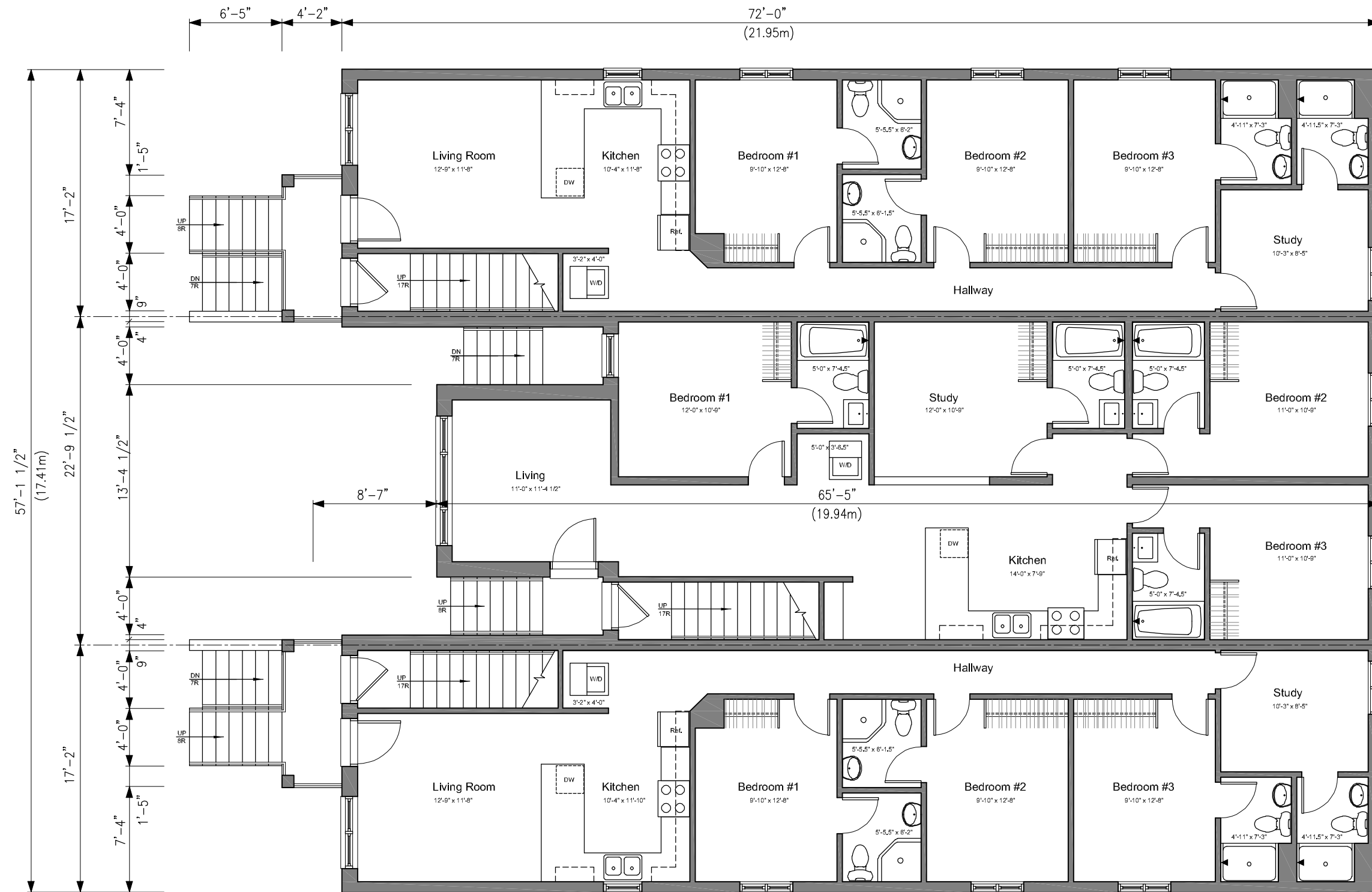
CLIENT:
AGBABA HOLDINGS CORPORATION

PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
Basement Plan
SCALE: 1/8" = 1'-0"
ACAD REFERENCE:
4763 -P2- FI Plan

DATE:
June 19, 2024
DRAWN BY:
I.A.Z.

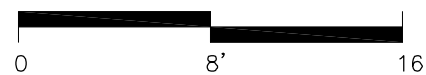
ISSUED FOR:	
PROJECT NUMBER: 4763	SHEET NUMBER: P2



1st Floor Plan

SCALE: 1/8" = 1'-0"

AREA = 3,880 sq.ft. (360.5m²)



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Tel. 519-250-8088; Fax 519-250-8070; rmea@meoassociates.com

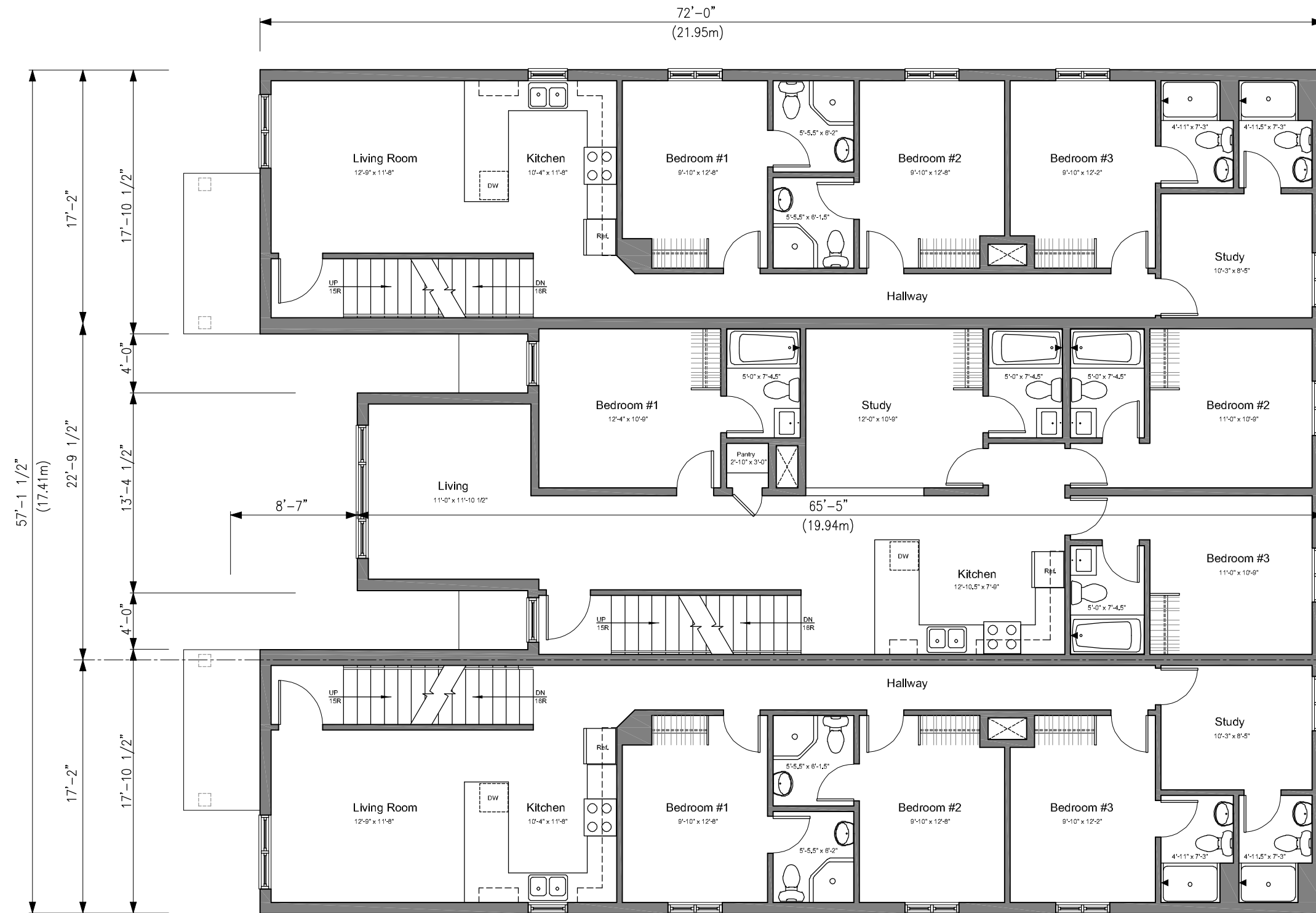
CLIENT:
AGBABA HOLDINGS CORPORATION

PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
1st Floor Plan
SCALE: **1/8" = 1'-0"**

DATE:
June 19, 2024
ACAD REFERENCE:
4763 -P2- FI Plan
DRAWN BY:
I.A.Z.

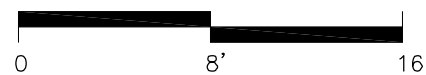
ISSUED FOR:	
PROJECT NUMBER: 4763	SHEET NUMBER: P3



2nd Floor Plan

SCALE: 1/8" = 1'-0"

AREA = 3,880 sq.ft. (360.5m²)



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Architectural & Engineering Consultants
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Tel. 519-250-8088; Fax 519-250-8070; rmea@meoassociates.com

CLIENT:
AGBABA HOLDINGS CORPORATION

PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
2nd Floor Plan
SCALE: 1/8" = 1'-0"

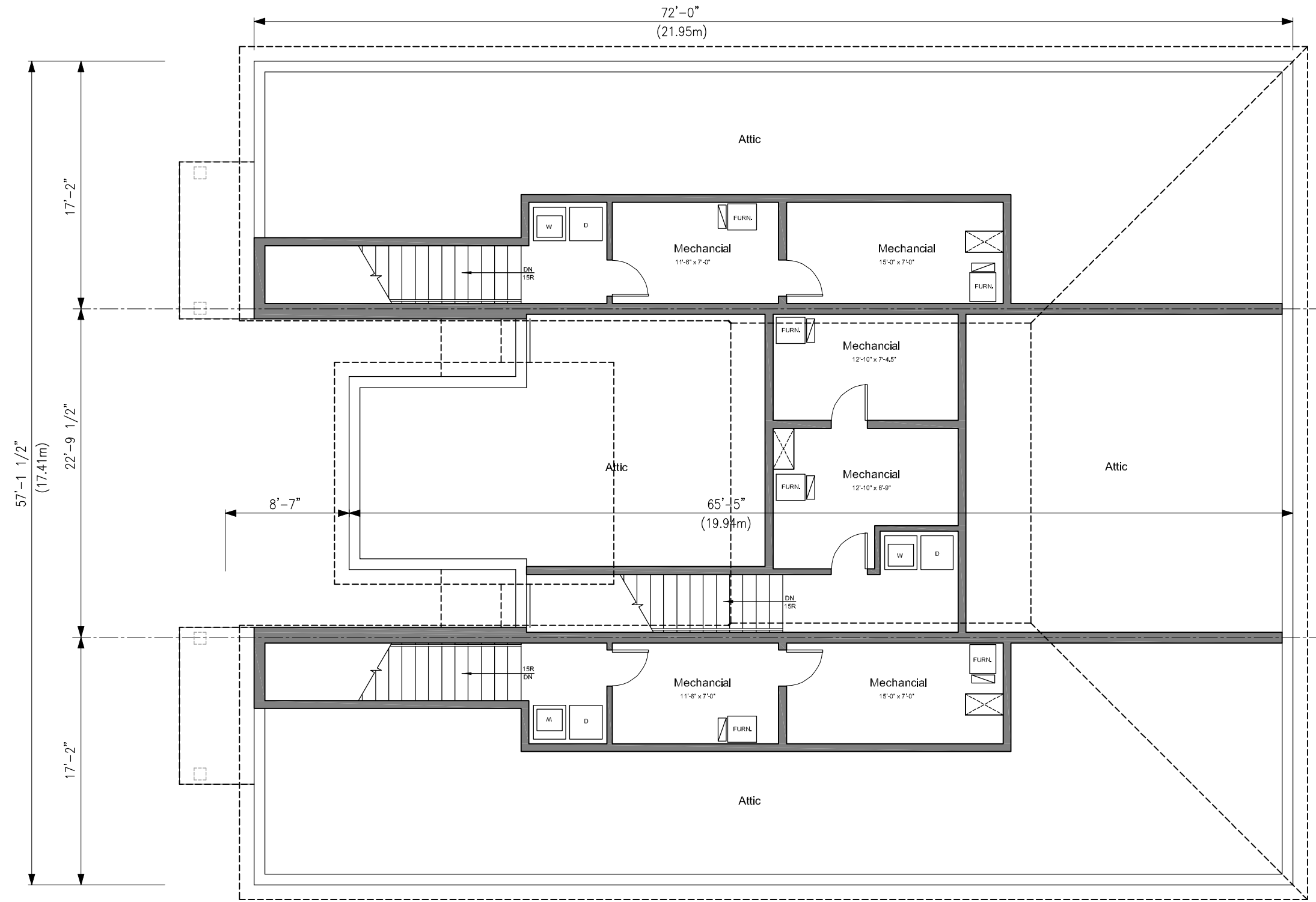
ACAD REFERENCE:
4763 -P2- FI Plan

DATE:
June 19, 2024
DRAWN BY:
I.A.Z.

ISSUED FOR:

PROJECT NUMBER:
4763

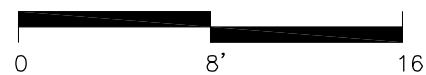
SHEET NUMBER:
P4



Attic Plan

SCALE: 1/8" = 1'-0"

AREA = 1182 sq.ft. (109.8m²)



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Architectural & Engineering Consultants
www.meogroup.net

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Tel. 519-250-8088; Fax 519-250-8070; rmeo@meoassociates.com

CLIENT:
AGBABA HOLDINGS CORPORATION

PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
Attic Plan
SCALE: 1/8" = 1'-0"

ACAD REFERENCE:
4763-P2- FI Plan

DATE:
June 19, 2024
DRAWN BY:
I.A.Z.

ISSUED FOR:	
PROJECT NUMBER: 4763	SHEET NUMBER: P5



West Elevation

SCALE: 1/8" = 1'-0"

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Architectural & Engineering Consultants
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CLIENT:
AGBABA HOLDINGS CORPORATION

PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
West Elevation
SCALE: 1/8" = 1'-0"

ACAD REFERENCE:
4763 -P6- Fl Plan

DATE:
June 19, 2024
DRAWN BY:
I.A.Z.

PROJECT NUMBER:
4763

SHEET NUMBER:
P6



East Elevation

SCALE: 1/8" = 1'-0"

MEO & ASSOCIATES INC.
Architectural & Engineering Consultants
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CLIENT:
**AGBABA HOLDINGS
CORPORATION**

PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
East Elevation

SCALE:
1/8" = 1'-0"

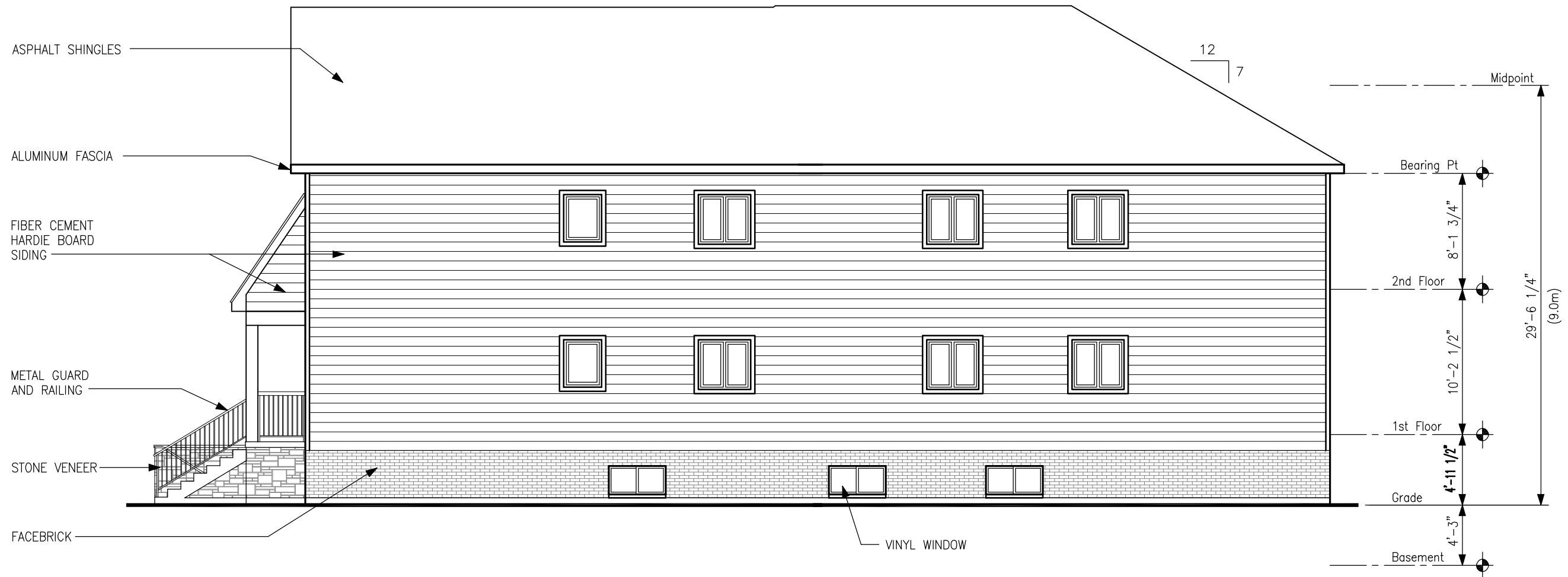
ACAD REFERENCE:
4763 -P6- Fl Plan

DATE:
June 19, 2024

DRAWN BY:
I.A.Z.

PROJECT NUMBER:
4763

SHEET NUMBER:
P7



South Elevation

SCALE: 1/8" = 1'-0"

MEO & ASSOCIATES INC.
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CLIENT:
AGBABA HOLDINGS CORPORATION

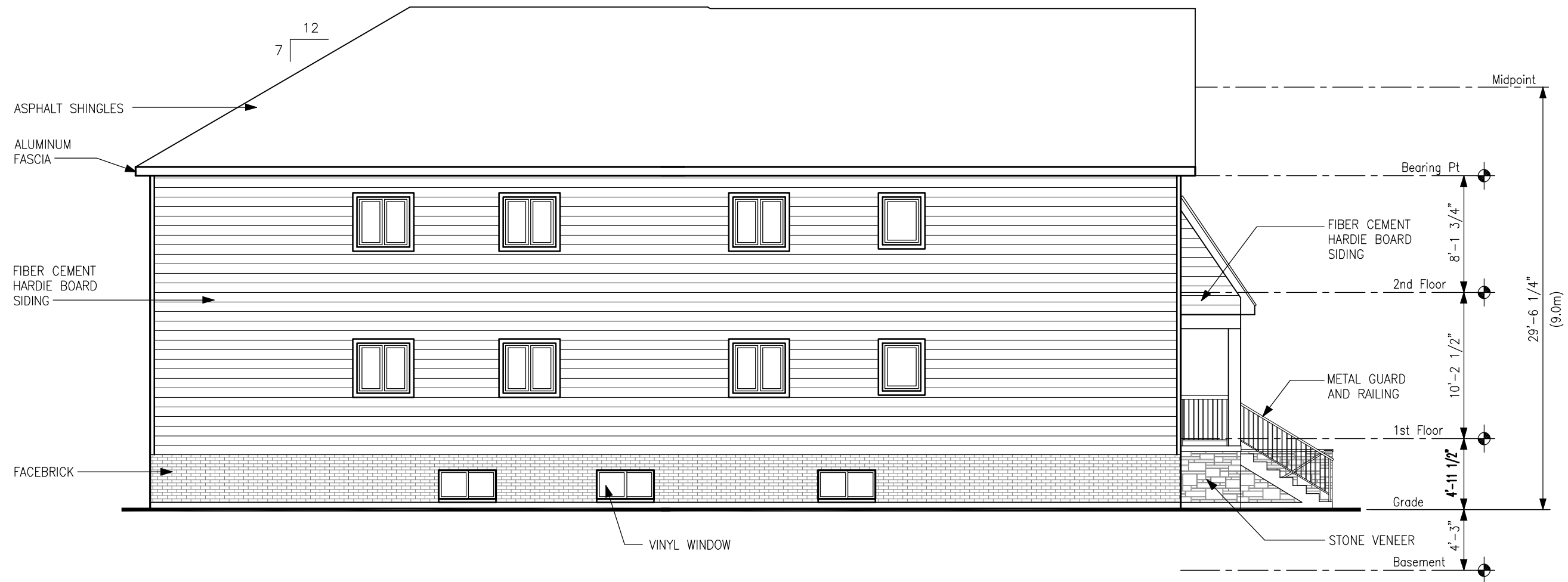
PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
South Elevation
SCALE: 1/8" = 1'-0"
ACAD REFERENCE:
4763 -P6- Fl Plan

DATE:
June 19, 2024
DRAWN BY:
I.A.Z.

PROJECT NUMBER:
4763

SHEET NUMBER:
P8



North Elevation

SCALE: 1/8" = 1'-0"

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CLIENT:
AGBABA HOLDINGS CORPORATION

PROJECT:
1066 CALIFORNIA AVENUE
Windsor, Ontario

DRAWING TITLE:
North Elevation
SCALE: 1/8" = 1'-0"
ACAD REFERENCE: 4763 -P6- Fl Plan

DATE: **June 19, 2024**
DRAWN BY: **I.A.Z.**

PROJECT NUMBER:
4763

SHEET NUMBER:
P9



REPORT: PLANNING RATIONALE REPORT (PRR)
MUNICIPALITY: CITY OF WINDSOR
MUNICIPAL ADDRESS: 1066 CALIFORNIA AVE
DEVELOPMENT: ZBA
DATE: SEPTEMBER 30, 2024

TABLE OF CONTENTS

1.0 INTRODUCTION.....	3
2.0 PROPOSED DEVELOPMENT	4
2.1 1066 CALIFORNIA AVE	5
2.2 ADJACENT LANDS 1074, 1076, 1078 CALIFORNIA AVE	9
2.3 NEIGHBOURHOOD	10
2.4 OPEN HOUSE	14
3.0 PROVINCIAL POLICY STATEMENT (PPS).....	15
4.0 CITY OF WINDSOR OFFICIAL PLAN.....	22
4.1 INTENSIFICATION GUIDELINE REVIEW	26
5.0 CITY OF WINDSOR ZONING BY-LAW REGULATIONS.....	37
6.0 SUMMARY AND CONCLUSIONS.....	40

FIGURE 1 – NEIGHBOURHOOD AERIAL: 1066 CALIFORNIA AVE

FIGURE 2 – SURVEY: LOTS 53, 54 AND PT LOT 55

FIGURE 3 – TOWNHOUSE ELEVATIONS FOR 1066 CALIFORNIA

FIGURE 4 – TOWNHOUSE ELEVATIONS FOR 1066 CALIFORNIA

FIGURE 5 – SITE PLAN – 1066 CALIFORNIA

FIGURE 6 – 1066, 1074, 1076, 1078 CALIFORNIA

FIGURE 7 – NEIGHBOURHOOD MAP

FIGURE 8 – NEIGHBOURHOOD AERIAL

FIGURE 9 – 1065, 1066, 1074, 1076, 1078 CALIFORNIA

FIGUER 10 – 1065 CALIFORNIA

FIGURE 11 – 1026 CALIFORNIA

FIGURE 12 – 1081, 1091 CALIFORNIA

FIGURE 13 – 1098 CALIFORNIA

FIGURE 14 – 1066 CALIFORNIA

1.0 INTRODUCTION

Lassaline Planning Consultants (LPC) has been retained to undertake a Planning Rationale Report (PRR) regarding the feasibility of a site-specific Zoning By-law Amendment (ZBA) for 1066 California Avenue, City of Windsor.

This report provides the rationale and support for the requested site specific Zoning Bylaw Amendment (ZBA) that will rezone the lands from 'Residential District 1.3 (RD1.3)' to a site specific 'Residential District 2.2 (RD2.2 (#))' regulatory framework.

A pre-consultation was held with the City of Windsor, Planning Department with a response letter under file PC-051-24 Stage 1 letter to the owner, Marko Agbaba, Agbaba Holdings Corporation. Lassaline Planning Consultants has prepared this scoped planning rationale report to support, explain and justify the Zoning Bylaw Amendment (ZBA) application.

2.0 PROPOSED DEVELOPMENT

The subject lands are located within an established residential neighbourhood within the urban area of the City of Windsor. The lands are presently designated 'Residential' in the Official Plan and are zoned 'Residential District 1.3 (RD1.3)'. The land use is presently residential and is to continue as residential.

FIGURE 1: NEIGHBOURHOOD AERIAL:1066 CALIFORNIA AVE



The minor ZBA application purports to change the zone category of 1066 California from the present 'Residential District 1.3 (RD1.3)' to a site specific 'Residential District 2.2 (RD2.2(##))'. The ZBA will not be allowing for new or additional uses, rather the ZBA will allow for alternative building types than the single detached residence of the RD1.3 zone.

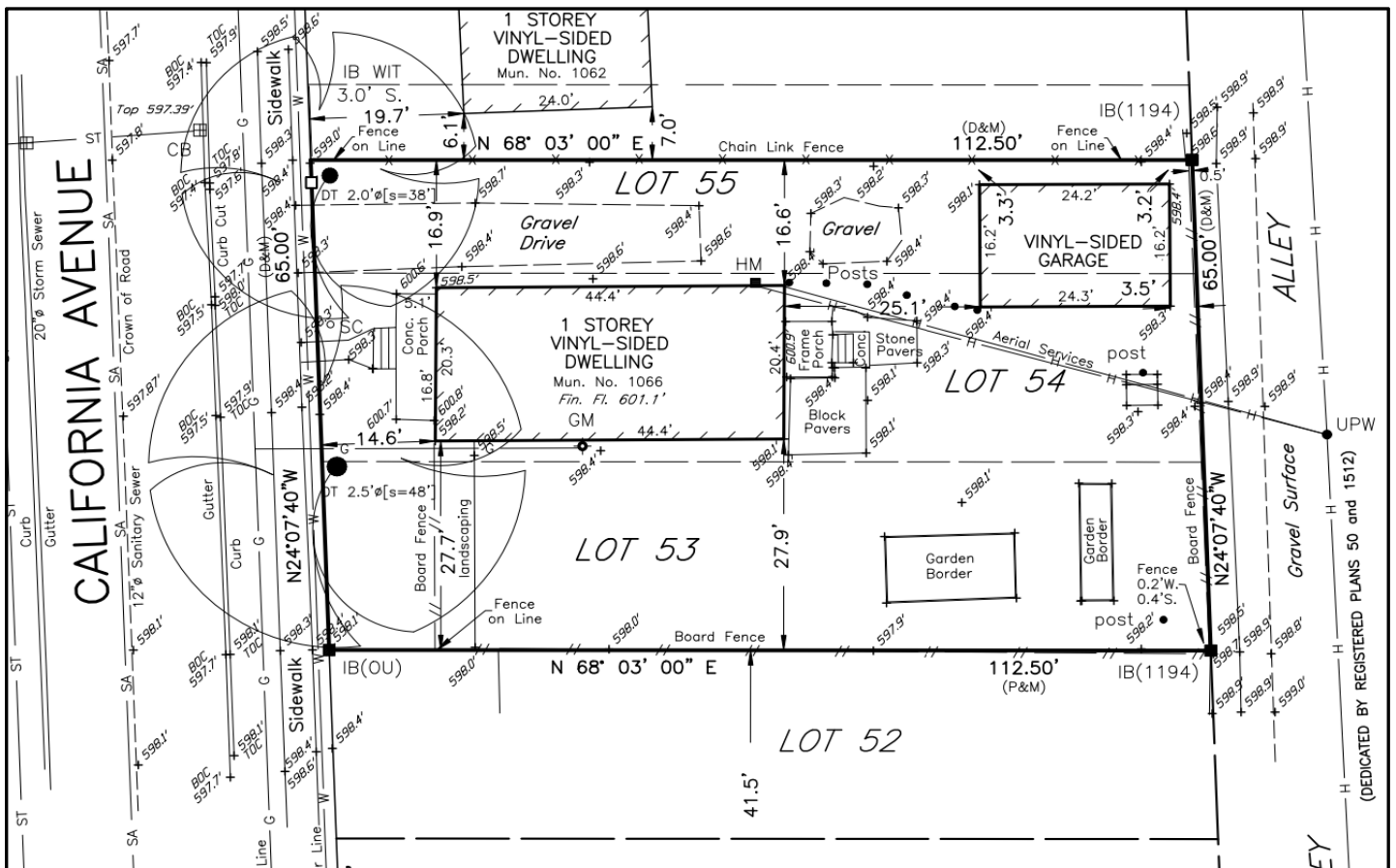
- i) **Lot Width** (minimum) = 20 m required and 19.81 m provided (0.2 m variance);
- ii) **Lot Coverage** (maximum) = 45% max and 53.1% provided (8.1 % variance);
- iii) **Rear Yard Setback** (minimum) = 7.5 m required, and 6.3 m provided (1.2 m variance);
- iv) **Front Yard Setback** (minimum) = 6 m required, and 5.4 m provided (0.6 m variance).

2.1 1066 CALIFORNIA AVE:

Subject property is known municipally as 1066 California Avenue in the City of Windsor. The subject lands have a legal description of: LOT 54 BLOCK D PLAN 50 TOWN OF SANDWICH; LOT 53 BLOCK D PLAN 50 TOWN OF SANDWICH; PT LOT 55 BLOCK D PLAN 50 TOWN OF SANDWICH AS IN R1055130; WINDSOR.

The subject property is comprised of two full subdivision lots and one half subdivision lot. The lands are presently zoned for a single detached residence, an underutilization of these lands. The lands have been consolidated since buildings crossed over the original subdivision lot lines. The lands are underutilized and as a 2.5 lot wide property, can accommodate the three proposed residential townhouse units with minor site specific (RD2.2) bylaw.

FIGURE 2: SURVEY SHOWING LOTS 53, 54, AND PT LOT 55 (1066 CALIFORNIA)



The owner is proposing the construction of a new, three unit residential townhouse building on the 2.5 lot property with a ground floor area of 360.5 m² at a total 53.5% lot coverage: individual townhouse unit 1 (TH1) has a lot coverage of 220.6 m² at 52%; townhouse unit 2 (TH2) has a lot coverage of 238.2 m² at 55%; while townhouse unit 3 (TH3) has a lot coverage of 220.6 m² at 52%.

FIGURE 3: TOWNHOUSE RENDERINGS FOR 1066 CALIFORNIA



FIGURE 4: TOWNHOUSE ELEVATIONS FOR 1066 CALIFORNIA

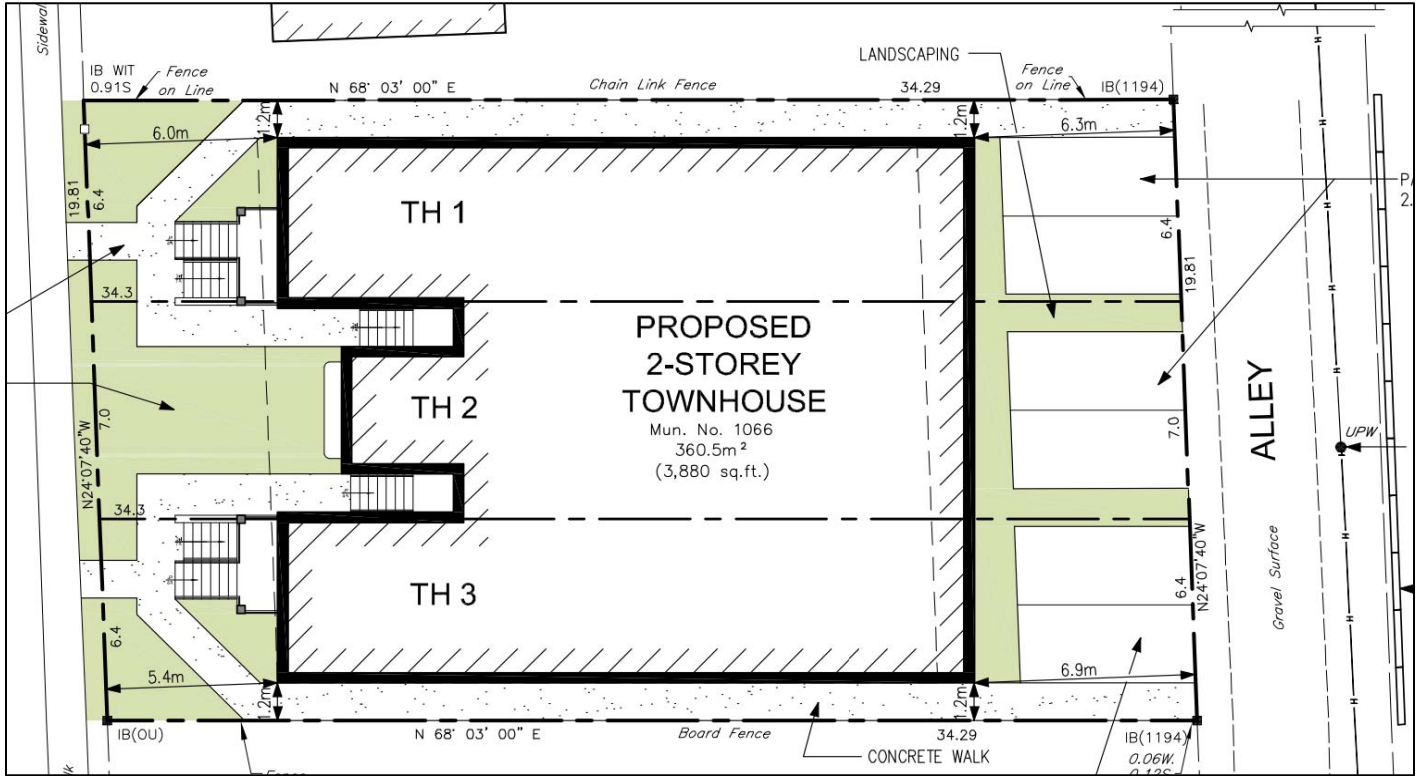


The subject building is proposed with brickwork and colours found within the neighbourhood. Townhouse unit 1 and Townhouse unit 3 are forward with a covered front porch, stairs and sidewalk. There are no driveways and car parking in the front yard but are utilizing the rear alleyway. This allows the property to maintain the same look and feel as the surrounding neighbourhood residences that are older without front yard parking and driveways and only access the rear alleyway.

The building is proposed with 2 storeys: the main floor apartment in each townhouse unit on the 1st floor; one ADU in the lower floor; and one ADU in the 2nd floor. There will be a total of 9 residential units within the three unit townhouse complex. At a future time, when the lot is divided into three separate townhouse units, each unit will contain 1 main residential unit and 2 ADU's.

True to the design of townhouses, the lots are long and narrow, and the three single attached residential units have a slightly higher lot coverage for each unit than a single detached residence in the nature of the townhouse configuration. Other municipalities recognize the alternative housing style and tenure of the townhouse design with higher allowable lot coverage between 50-55% with long, narrow attached residences on a long narrow lot. The proposed townhouses at 1066 California are long and narrow and are accommodated on the long narrow lots with a total lot coverage of 53.5%, well within the typical lot coverage of a townhouse block.

FIGURE 5: 1066 CALIFORNIA – SITE PLAN



The parcels are not at a 45° straight angles and being slightly askew, makes the setback challenging for the **Front Yard Setback**. Townhouse unit 1 (TH1) is in compliance with the front yard setback at 6 m but being a challenging angle, the Townhouse unit 3 (TH3) requires a minor adjustment of 0.6 m to allow for the 5.4 m setback. As shown above, the front yard setback is required to allow for the beautiful front entrance of the building with a set of stairs and the covered porch.

Lot Coverage has been requested at 53.1% provided (8.1 % variance) to accommodate two covered verandah's and to allow for slightly more lot coverage to provide a quality building with enough space for the main unit and the 2 ADU's.

Rear Yard Setback (minimum) requires 7.5 m rear yard with 6.3 m provided (1.2 m variance) to compensate for the front yard setback adjustment proposed.

Lot Width (minimum) requires a 20 m lot width. The existing lot has a width of 19.81 m provided (0.2 m variance). The requested minor relief of 0.2 m for the width is to recognize the existing width.

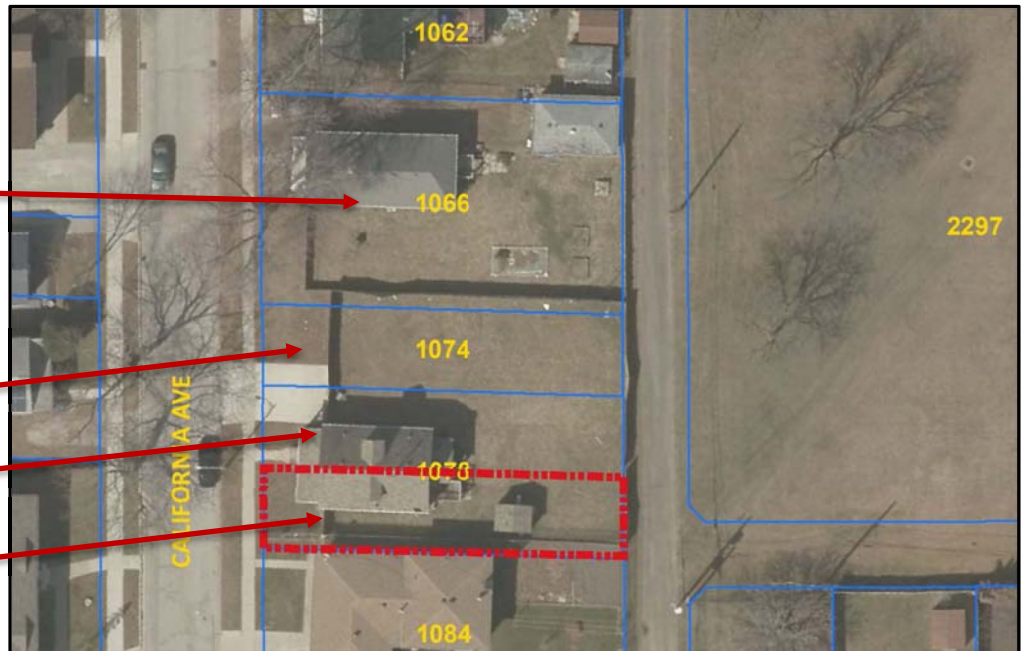
2.2 ADJACENT LANDS (SOUTH) 1074, 1076, 1078 CALIFORNIA AVE

The three adjacent lots to the south of the subject lands known as 1074, 1076 and 1078 California are proposed to be developed with the same three unit town house building with the same footprint, elevations and GFA proposed for 1066 California.

In order to accommodate the townhouse style housing on the three lots, there were variances recently granted under A-048/24 and A-049/24 to support the development of these lands for the same three townhouse units, namely:

**FIGURE 6:
1066 CALIFORNIA
(SUBJECT LOT)**

1074 CALIFORNIA
1076 CALIFORNIA
1078 CALIFORNIA



'MINOR VARIANCE File No. A-048/24

AND IT IS HEREBY ORDERED that the lands and premises above described be, and the same are hereby exempt from Section 10.3.5.1, Section 10.3.5.2, Section 10.3.5.3, Section 10.3.5.6, Section 10.3.5.7 of Zoning By-law 8600, as amended, so as to permit, in a Residential RD1.3 District, the construction of a single unit attached dwelling with **two ADUs with reduced minimum lot width, minimum lot area, maximum lot coverage, minimum rear yard depth, and minimum side yard width, thereby providing and maintaining:**

- I. Minimum **lot width** of 7.6m
- II. Minimum **lot area** of 260.2 m²
- III. Minimum **lot coverage** of 45%
- IV. Minimum **rear yard depth** of 6.10 m
- V. Minimum **side yard width** of 1.2 m (north and south).'

'MINOR VARIANCE: File No. A-049/24

AND IT IS HEREBY ORDERED that the lands and premises above described be, and the same are hereby exempt from Section 10.3.5.1, Section 10.3.5.2, Section 10.3.5.3, Section 10.3.5.6, Section 10.3.5.7 of Zoning By-law 8600, as amended, so as to permit, in a Residential RD1.3 District, the construction of a single unit dwelling with two ADUs with reduced minimum lot width, minimum lot area, maximum lot coverage, minimum rear yard depth, and minimum side yard width, thereby providing and maintaining:

- I. Minimum **lot width** of 7.6m
- II. Minimum **lot area** of 260.2 m²
- III. Minimum **lot coverage** of 45%
- IV. Minimum **rear yard depth** of 6.10 m
- V. Minimum **side yard width** of 1.20 m (north and south).'

There are more variances granted for the three lots (1074, 1076 and 1078 California) to the south of 1066 California than the variances being requested for 1066 California. The variances will provide for the same townhouse building and style as proposed for 1066 California. The relief granted was considered minor and in my professional opinion, the relief being granted for 1066 California is comparable and can be considered minor.

In my professional opinion, the site specific ZBA will allow for the development of the subject property with the same townhouse building proposed for the three adjacent lots to the south, creating a continuity of look and housing styles. The ZBA will provide for the same relief granted by the COA for the south three lots to the subject lands.

2.3 NEIGHBOURHOOD

The subject lands have frontage on California Avenue and access to a gravel laneway in the rear. The neighbourhood, including the subject lands, do not have a driveway entrance off California Avenue but access and parking in the rear of property off the alley. With access from the alleyway, there will not be any driveway access from California Avenue, maintaining the historical street view and the focus on the residence not the car.

FIGURE 7: NEIGHBOURHOOD - 1066 CALIFORNIA AVE

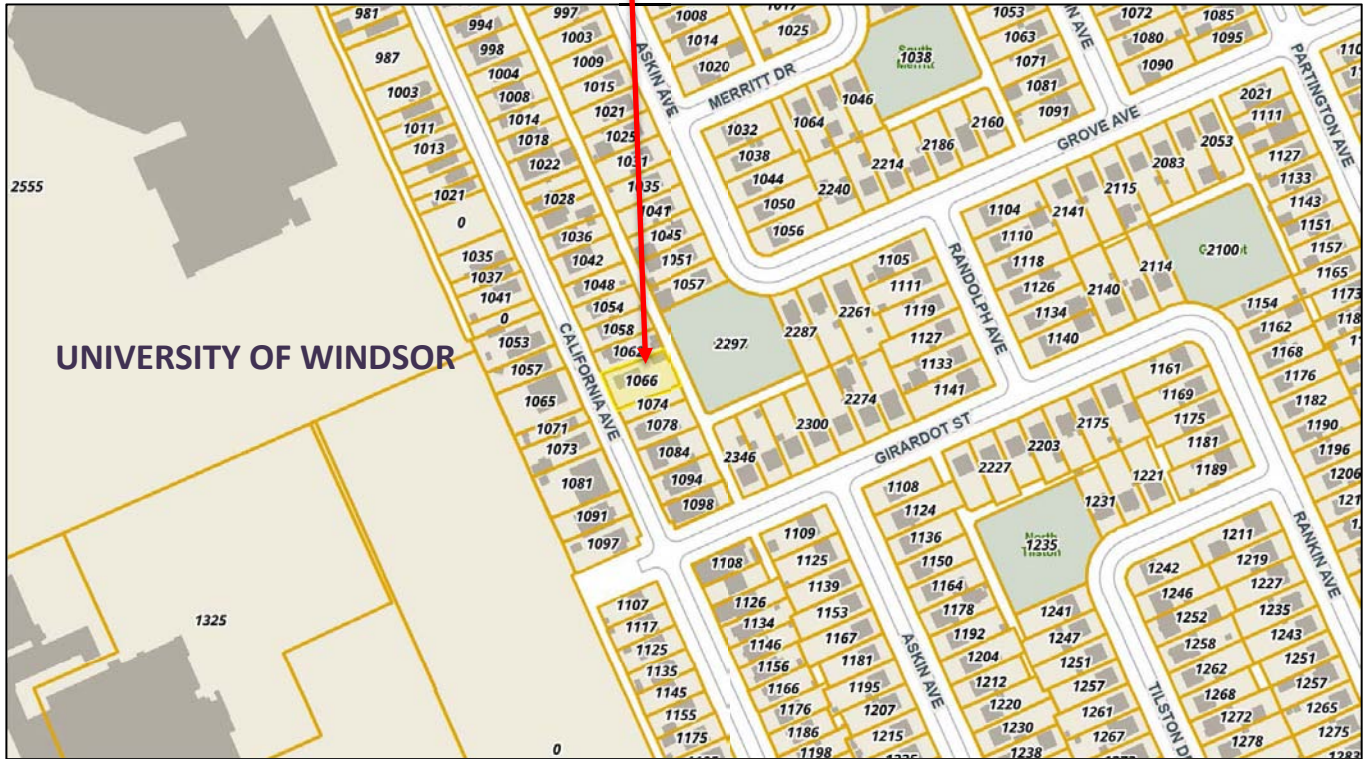


FIGURE 8: NEIGHBOURHOOD - 1066 CALIFORNIA AVE



The neighbourhood is an area of regeneration with new, multiple unit dwellings used for housing to accommodate the university directly behind California Ave to the west. The neighbourhood is also a mix of housing styles and tenures with the majority of existing homes are post war (1944-1955) bungalows, modest homes all of the 800 ft² to 900 ft² designed to be relatively temporary and not designed to last 80-100 years.

The Owner is proposing to maintain the historical access from the rear alleyway, a significant historical aspect of design compatibility with the neighbourhood. As part of site improvements, the Owner will be placing cement concrete blocks at the east side of the alleyway to stop cars backing out of the driveway from crossing onto the lands adjacent the alleyway (refer to site plan).

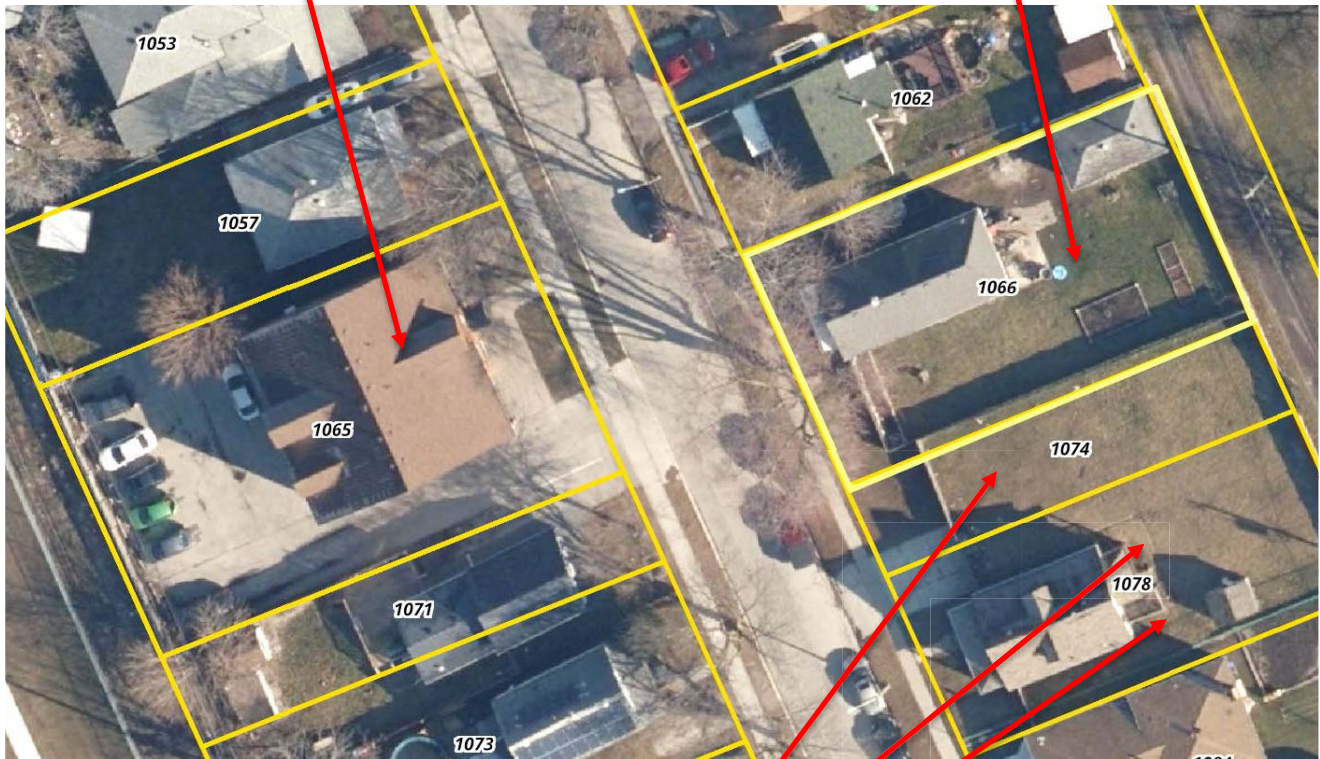
The subject property is at an odd angle that is slightly askew. The new townhouse building has been brought forward on the lot to have the south unit (TH3) at 5.4 m frontage and the north unit (TH1) at 6 m to keep with the established building line of existing buildings along the street. This aspect of the building setback will support the established street line of the building setbacks as shown on the Site Plan included in this report.

As the conditions of these buildings degrade, as shown below in the aerial photo and the city mapping, there are a number of multiple unit dwellings replacing the older, smaller homes in the neighbourhood, comparable to the two storey residential townhouse being proposed. The single unit is being replaced with 9 units, a sound, efficient building providing housing for the university.

As a new, 2 storey, 3 residential townhouse unit infilling development within an existing neighbourhood, the building form and function are consistent with the existing neighbourhood.

FIGURE 9: 1065 CALIFORNIA AVENUE

1066 CALIFORNIA AVE



1074, 1076, 1078 CALIFORNIA AVENUE

FIGURE 10: 1065 CALIFORNIA (ACROSS CALIFORNIA – 2.5 STOREY MULTI-UNIT BLDG)



In my professional opinion, the present proposed building is compatible and consistent with the neighbourhood and other new two storey, multiple unit buildings in the immediate vicinity to the south and across the road on California that supports the town policy direction for a mix of building heights, tenures, and styles.

The mix of tenures and styles provide for a variety of housing that supports the healthy community and therefore it my professional opinion that the proposal is consistent with the healthy community policies of the PPS and the policies of the municipality.

2.4 OPEN HOUSE

There were two people who attended the virtual open house: Jocelyn MacLachlan at California Ave, Windsor; and Kirsten Blok at California Ave.

Kirsten Blok wanted an explanation of what was being proposed in the ZBA. Once she saw the plans and heard the proposal, she had no issues with the development proposal. She was quite pleased with the proposed look of the residence.

The second person, Jocelyn MacLachlan jociebird28@gmail.com; provided comments attached and is concerned about privacy, parking and problems with sewer capacity. Once we discussed the distance separation from her home, she had less issues with the proposal and was quite positive of the new housing coming onto California.

Both residents of the larger neighbourhood supported the building look and the use of the alleyway. They also were positive about the need for housing in the City and that a new three unit townhouse with the parking proposed was a positive addition to the neighbourhood.

City of Windsor Planner, Simona Simion, also attended virtually.

3.0 PROVINCIAL POLICY STATEMENT (PPS)

The *Planning Act, R.S.O. 1990, c.P. 13*, as amended, requires that the Council of a local Municipality shall make decisions on development applications which are consistent with the Provincial Policy Statement (PPS), 2020.

The PPS was issued by the Ministry of Municipal Affairs and Housing under the *Planning Act* and provides direction on matters of provincial interest primarily related to land use planning and development. The policies within the PPS apply province-wide and are an integral part of the Ontario's policy led planning system.

The PPS generally aims to encourage the wise use and management of land and other resources, promote the development of healthy and prosperous communities, protect public health and safety, and protect the natural environment. Specifically, the primary directives of the PPS include:

“Section 1.1.1 Healthy, liveable and safe communities are sustained by:

(a) promoting efficient development and land use patterns which sustain the financial well-being of the Province and municipalities over the long term;”

COMMENT:

In my professional opinion, the proposed ZBA will allow for the redevelopment an underutilized property with a gentle intensification that will provide for an efficient and effective use suited and compatible with the existing neighbourhood.

(b) accommodating an appropriate affordable and market-based range and mix of residential types (including single-detached, additional residential units, multi-unit housing, affordable housing and housing for older persons), employment (including industrial and commercial), institutional (including places of worship, cemeteries and long-term care homes), recreation, park and open space, and other uses to meet long-term needs;”

COMMENT:

The new townhouse building with ADU's will, in my professional opinion, provide for an alternative style and tenure of housing to the standard single detached residential housing. The site-specific ZBA will facilitate the provision of a variety and diversity of housing Windsor needs to support a healthy community.

The building is located in a neighbourhood adjacent to the University of Windsor. The new residential building will provide for rental housing supporting needed student affordable housing. In my professional opinion, the proposed ZBA conforms with the relevant policy of the PPS for a healthy community.

“(c) avoiding development and land use patterns which may cause environmental or public health and safety concerns;”

COMMENT:

There are no public health, environmental or safety concerns associated with the development of the property.

“(d) avoiding development and land use patterns that would prevent the efficient expansion of settlement areas in those areas which are adjacent or close to settlement areas;”

COMMENT:

The subject lands are located within the urban settlement area of the City of Windsor. The new townhouse residential building creates an infilling development on an underdeveloped lot within an established neighbourhood that is comparable in height and density and that is considered compatible with the existing neighbourhood. The townhouse and ADU building provides a housing tenure and style diversification that is compatible with the neighbourhood. In my professional opinion, the development will support the efficient and effective establishment of an appropriate alternative residential housing.

“(e) promoting the integration of land use planning, growth management, transit-supportive development, intensification and infrastructure planning to achieve cost-effective development patterns, optimization of transit investments, and standards to minimize land consumption and servicing costs;”

COMMENT:

The site within a short walking distance to the University of Windsor and commercial amenities available within the area.

Municipal sanitary and piped water services are available to the lot. The location will allow for an efficient and effective development while providing for a cost-effective utilization of existing municipal infrastructure.

The proposed two storey residential townhouse building is an appropriate infill within the mixed use neighbourhood. The ZBA will support a positive infilling of a comparable and compatible building style and tenure within an existing residential neighbourhood to create a positive mix of housing styles and tenures.

The proposed building is low profile and is consistent in design with existing residences in the neighbourhood both existing multiple unit buildings and new buildings proposed in close proximity.

The building has been designed with a high quality building material to elevate the building to a significantly designed building (see **Building Plans** below): The brick work is comprised of Espresso Brick with white mortar, midnight black Hardie Board and a white accent stone.

In my professional opinion, the proposal is consistent with and supports the establishment of alternative housing tenure and style; supports the cost-effective use of the property while minimizing land consumption; and supports the efficient and effective utilization of municipal infrastructure while providing for a neighbourhood compatible development.

“(f) improving accessibility for persons with disabilities and older persons by addressing land use barriers which restrict their full participation in society;”

COMMENT:

Building accessibility will be established in compliance with the OBC for all residential units, an improvement on the older single detached residence on site.

“(g) ensuring that necessary infrastructure and public service facilities are or will be available to meet current and projected needs;”

COMMENT:

As a minor infilling of a 3 unit townhouse there is sufficient capacity available in the municipal infrastructure to accommodate the proposed 3 unit townhouse and 6 ADU residential dwelling units. The proposed development, in my professional opinion, is considered an efficient and effective utilization of municipal infrastructure and is consistent with these PPS policies.

“(h) promoting development and land use patterns that conserve biodiversity; and”

COMMENT:

The infill development and residential gentle intensification on an underused lot minimizes the consumption of land resources by maximizing the efficient use of a small footprint of land. The proposed building relieves development pressure on areas of high-quality habitat by infilling and intensifying an underused lot which holds no habitat suitable for Species At Risk, thereby conserving biodiversity.

“j) preparing for the regional and local impacts of a changing climate.”

COMMENT:

In my professional opinion, the proposed development is consistent with the PPS in preparing for impacts of a changing climate. The development will reduce carbon emissions through providing residents with:

- opportunities for affordable student accommodation within a short walking distance to the University of Windsor;
- paved sidewalks
- access to nearby bus routes.

The proposed development will feature appropriate stormwater mitigation strategies to address a 1 in 100 year storm. It is my professional opinion that the multiple unit townhouse dwelling design of the building will conserve energy used for heating and cooling.

“Section 1.1.3.2 Settlement Areas

Land use patterns within settlement areas shall be based on densities and a mix of land uses which:

- (a) efficiently use land and resources;*
- (b) are appropriate for, and efficiently use, the infrastructure and public service facilities which are planned or available, and avoid the need for their unjustified and/or uneconomical expansion;*
- (c) minimize negative impacts to air quality and climate change, and promote energy efficiency;*
- (d) prepare for the impacts of a changing climate;*
- (e) support active transportation;*
- (f) are transit-supportive, where transit is planned, exists or may be developed; and*
- (g) are freight-supportive.*

Land use patterns within settlement areas shall also be based on a range of uses and opportunities for intensification and redevelopment in accordance with the criteria in policy 1.1.3.3, where this can be accommodated.”

COMMENT:

The proposed development is an efficient use of the existing municipal services and can be considered an appropriate use of the subject lands. There is no need to expand municipal services to accommodate the proposed development.

The proposal supports active transportation and municipal transit. The location of the residence will provide for walkability to the University.

In my professional opinion, the proposed residential development is an efficient, effective development for the site and supportive of the PPS policies ensuring compatible new development within the existing neighbourhood.

“Section 1.1.3.3 Settlement Areas

Planning authorities shall identify appropriate locations and promote opportunities for transit-supportive development, accommodating a significant supply and range of housing options through intensification and redevelopment where this can be accommodated taking into account existing building stock or areas, including brownfield sites, and the availability of suitable existing or planned infrastructure and public service facilities required to accommodate projected needs.”

COMMENT:

The subject lands are within a short walking distance to supportive commercial amenities and within a block to the University of Windsor. A public transit line is available in a short walk.

The ZBA will support the gentle intensification of an underused property for the establishment of a new townhouse residence that will provide needed residential accommodation as alternative tenure and style of housing.

It is my professional opinion that the proposed townhouse is consistent and compatible with the neighbourhood and is consistent with this policy of the PPS.

COMMENT:

In my professional opinion, the requested ZBA is consistent with the 2020 PPS by supporting the sound and efficient managed gentle intensification and growth associated with the townhouse building proposed for the subject site.

In my professional opinion, the requested ZBA is consistent with the 2020 PPS by supporting the sound and efficient managed intensification and growth associated with the low profile, compatible residential building purposed for student housing for the University of Windsor within a block distance to the subject lot.

The proposed minor ZBA regulatory framework supports the development of these lands as a low profile, compatible infilling development for the community. The proposed development, in my professional opinion, is consistent with the Provincial Policy Statement (PPS).

4.0 CITY OF WINDSOR OFFICIAL PLAN

The Official Plan for the City of Windsor is applicable to planning matters for the City. The subject property is located within the mixed use neighbourhood in the periphery to the city center. The lands are designated as 'Residential' in the City's Official Plan under OPA No. 159. The following sections review City policies as they relate to the proposed development:

“Section 1.8.1 Energy Conservation, Air Quality and Climate Change

Planning authorities shall support energy conservation and efficiency, improved air quality, reduced greenhouse gas emissions, and preparing for the impacts of a changing climate through land use and development patterns which:

(a) promote compact form and a structure of nodes and corridors;

COMMENT:

The new building will be designed in compliance with the OBC and energy efficiencies where possible. The nature of the low profile building supports energy conservation by providing for moderate density on site and shared walls. In my professional opinion the requested ZBA will support an environmentally sound development and conforms with OP policies.

The building is a sound utilization of an under utilised residential property with a new low profile townhouse development that in my professional opinion conforms with the OP policies.

“3.2.1.2 Neighbourhood Housing Variety

Encouraging a range of housing types will ensure that people have an opportunity to live in their neighbourhoods as they pass through the various stages of their lives. Residents will have a voice in how this new housing fits within their neighbourhood. As the city grows, more housing opportunities will mean less sprawl onto agricultural and natural lands.”

COMMENT:

The proposed 3 unit townhouse building with ADU's will provide for alternative housing style and tenure with student housing as rental units. The physical location of the building is an infill development and gentile residential intensification on an under utilized lot and within a neighbourhood of compatible and comparable development.

We held an Open House where there were a few neighbours that attended. They had no concerns and supported the development once it was discussed about the style, tenure and the provision of parking from the alleyway.

In my professional opinion, the proposed ZBA will support the appropriate and compatible low profile 3 unit residential townhouse as a gentile intensification.

“3.2.1.4 Community Design

The design of buildings and spaces will respect and enhance the character of their surroundings, incorporating natural features and creating interesting and comfortable places. Streets, open spaces and the greenway system will serve as public amenities connecting and defining neighbourhoods and contributing to Windsor's image. New development in Windsor will accommodate the needs of pedestrians, cyclists and other recreational activities.”

COMMENT:

The building has been designed to emphasize the pedestrian. Existing historical residences within the neighbourhood have driveway entrances form the rear alley and this has been reflected in only a rear alleyway for this property. The orientation of the building at the front of the lot, with walkways and sidewalks at the front for parking behind the building, provides for an aesthetically appealing building. There will be extensive landscaping. In my professional opinion, the proposed development conforms with the OP policy.

“3.2.3.5 Energy Efficiency

Windsor will encourage the design and construction of energy efficient buildings and landscapes to reduce air, water and land pollution and environmental impacts of energy production and consumption.”

COMMENT:

The new building will be designed in compliance with the OBC and energy efficiencies where possible. The nature of the medium profile building supports energy conservation by providing for moderate density on the site. In my professional opinion the requested ZBA will support an environmentally sound development that conforms with OP policies.

“4.2.1 Healthy and Liveable City – Planning & Design

4.2.1.1 To consider community health in the planning and design of Windsor and its neighbourhoods.

4.2.1.2 To provide for activities and facilities which will foster an active lifestyle to improve community health.

4.2.1.4 To protect against climate change and its possible adverse effects on human health, the physical environment, economy and quality of life.

4.2.1.5 To encourage a mix of housing types and services to allow people to remain in their neighbourhoods as they age.

4.2.1.6 To provide for pedestrian scale neighbourhood centres that serve the day-to-day needs of the local residents.”

COMMENT:

The requested ZBA will support a healthy lifestyle for residents by encouraging walking and cycling with its proximity to the University and transit stops. The proposed 3 unit townhouse with ADU's will provide for a low profile, infilling compatible development in the existing residential neighbourhood. The infilling development will provide for a mix of housing styles and tenures.

In my professional opinion, the proposed development conforms with the healthy community initiative of the City of Windsor Official Plan policies.

“4.2.3 Quality of Life

4.2.3.1 *To encourage a mix of uses.*

4.2.3.2 *To encourage the location of basic goods and services close to where people live and work.*

4.2.3.3 *To recognize the needs of the community in terms of shelter, support services, accessibility and mobility.*

4.2.3.4 *To accommodate the appropriate range and mix of housing.”*

COMMENT:

The proposed development is located in short distance to a municipal transit route and will support the use of the municipal trail system. The residential low profile 3 unit townhouse will provide for alternative housing style and tenure in a low profile townhouse building that is compatible in height and massing with the neighbourhood.

In my professional opinion the requested site-specific ZBA will conform with the ability to provide the neighbourhood and City alternative residential tenure and style of housing.

COMMENT:

In conclusion, the proposed three unit townhouse building is a style and design, height, and massing that is comparable to and compatible with other existing residences in the immediate neighbourhood of housing.

The proposed development will support the mix of development within the neighbourhood, providing for alternative tenure and style of housing and allowing for the regeneration of the older established neighbourhood while providing for housing that is compatible with the existing housing style.

The proposed infilling within a neighbourhood of existing residential buildings styles and densities that are comparable with the new proposed townhouse promotes compatible uses and buildings of similar height within the neighbourhood of low profile, residences.

COMMENT:

OP policies encourage and support infilling such as the proposal when the building and use are compatible with the existing residential neighbourhood. The low profile, 3 unit townhouse development provides for a gentle intensification with a housing style that is compatible with adjacent housing styles.

The proposal conforms with OP policies that encourage complimentary and compact built form housing within an existing neighbourhood.

The requested ZBA will provide for a site specific (RD2.2) zone with provisions to provide for a regulatory framework for the proposed alternative tenure and style of residential units that will support a healthy, diversified residential neighbourhood.

The requested ZBA will support the establishment of compact housing that is comparable and consistent with other housing within the neighbourhood.

In my professional opinion, the Bylaw Amendment changing the zoning of the property from (RD1.3) to (RD2.2(##)) will authorize the new, three unit town house residence with the ADU's, conforms with the relevant policies of the Official Plan.

4.1 INTENSIFICATION GUIDELINES REVIEW:

“6.1.14 Residential Intensification

To direct residential intensification to those areas of the City where transportation, municipal services, community facilities and goods and services are readily available.”

COMMENT:

The proposed 3 unit townhouse with ADU's will provide for a low profile, infilling compatible development in the existing residential neighbourhood. The infilling development is considered a gentle intensification that will provide for a mix of housing styles and tenures.

As the conditions of these buildings degrade, as shown below in the aerial photo and the city mapping, there are a number of multiple unit dwellings replacing the older, smaller homes in the neighbourhood, comparable to the two storey residential townhouse being proposed. The single unit is being replaced with 9 units, a sound, efficient building providing housing for the university.

In my professional opinion, the proposed development conforms with the healthy community initiative of the City of Windsor Official Plan policies.

“6.2.1.2 Types of Development Profile

For the purpose of this Plan, Development Profile refers to the height of a building or structure. Accordingly, the following Development Profiles apply to all land use designations on Schedule D: Land Use unless specifically provided elsewhere in this Plan:

- (a) Low Profile developments are buildings or structures generally no greater than three (3) storeys in height;*
- (b) Medium Profile developments are buildings or structures generally no greater than six (6) storeys in height, and;*
- (c) High Profile developments are buildings or structures generally no greater than fourteen (14) storeys in height.”*

COMMENT:

The neighbourhood is comprised of low profile housing, including the multiple unit buildings. The proposed townhouse building will be compatible with the neighbourhood for height of the building.

There are a number of buildings within the neighbourhood, as discussed above, with the same number of units and the same profile of the existing building. A number of these buildings, including the same building directly adjacent to the south, were approved for a number variances to accommodate the building on the unique sized and dimensioned lots.

In my professional opinion the requested site-specific ZBA will conform with the ability to provide the neighbourhood and City alternative residential tenure and style of housing.

“6.3.1 Residential: Range of Forms & Tenures

6.3.1.1 To support a complementary range of housing forms and tenures in all neighbourhoods.

6.3.1.2 To promote compact neighbourhoods which encourage a balanced transportation system.

6.3.1.3 To promote residential redevelopment, infill and intensification initiatives in locations in accordance with this plan.

6.3.1.5 To provide for complementary services and amenities which enhance the quality of residential areas.”

COMMENT:

As discussed, the proposed development provides for an appropriate infill of a gentle intensification that is comparable to other existing low profile buildings in the neighbourhood. The residential low profile 3 unit townhouse with ADU's will provide for alternative housing style and tenure in a low profile townhouse building that is compatible in height and massing with the neighbourhood.

The requested site specific provisions in the Bylaw that allows for a minor increase in lot coverage that will permit the town house units with covered front verandah and residential units that are an appropriate size and configuration within the building.

In my professional opinion the requested site-specific ZBA will conform with the ability to provide the neighbourhood and City alternative residential tenure and style of housing.

“6.3.2.4 Locational Criteria

Residential intensification shall be directed to the Mixed Use Nodes and areas in proximity to those Nodes. Within these areas Medium Profile buildings, up 4 storeys in height shall be permitted. These taller buildings shall be designed to provide a transition in height and massing from low-profile areas. New residential development and intensification shall be located where:

- a) there is access to a collector or arterial road;*
- b) full municipal physical services can be provided;*
- c) adequate community services and open spaces are available or are planned; and*
- d) public transportation service can be provided.”*

COMMENT:

The requested site specific provisions in the requested Zoning Bylaw does **Not** include height provisions and it is my professional opinion that the proposed 2.5 storey, low profile building is consistent with the neighbourhood.

“6.3.2.5 Evaluation Criteria for a Neighbourhood Development Pattern

At the time of submission, the proponent shall demonstrate to the satisfaction of the Municipality that a proposed residential development within an area having a Neighbourhood development pattern is:

- (c) In existing neighbourhoods, compatible with the surrounding area in terms of scale, massing, height, siting, orientation, setbacks, parking and amenity areas. In Mature Neighbourhoods as shown on Schedule A-1, compatible with the surrounding area, as noted above, and consistent with the streetscape, architectural style and materials, landscape character and setback between the buildings and streets;*
- (d) provided with adequate off street parking;*
- (e) capable of being provided with full municipal physical services and emergency services; and*
- (f) facilitating a gradual transition from Low Profile residential development to Medium and/or High-Profile development and vice versa, where appropriate, in accordance with Design Guidelines approved by Council.”*

COMMENT:

The proposed building at 2.5 storeys at 3 storeys is consistent with a number of buildings in the neighbourhood including, as discussed above. The same buildings are being built directly south of the subject property and a 2.5 storey, 9 unit building is directly across the street on California.

In order for the 3 unit townhouse building to respect the existing front yard setback of other homes in the neighbourhood and that there is no driveway access from California, a variance from the front yard setback is required for unit 3 of the townhouse block sitting at 5.4 m. Townhouse unit 1 is in compliance at 6 m. This variance will ensure compatibility and continuity of the low profile residential building with the neighbourhood.

In my professional opinion, the proposed development and requested ZBA conform with and allows for the infilling of the proposed residence in an existing neighbourhood.

“6.5.1.8 Objectives: Residential Intensification

To promote residential intensification with Medium and High-Profile buildings to meet the housing needs of the City in appropriate areas in proximity to municipal services, transit and employment areas.”

COMMENT:

The gentle intensification allows for 3 residential townhouse units with ADU's in each unit. The ZBA includes relief for provisions that will not increase the height or massing of the building beyond the low density, low profile policies.

In my professional opinion, the new building will be an attractive and appropriate addition to a pedestrian oriented, mixed-use neighbourhood.

“10.2.20 Design Briefs

A Design Brief identifies the character of a street or neighbourhood over a smaller area than an Urban Design Study. Where this Plan requires the preparation of a Design Brief the following steps shall be taken:

“10.2.20.1 The Urban Design Brief should provide a description and analysis of the site and surrounding context. Photographs and a context map showing the subject site in relation to the existing neighbourhood should be included.”

COMMENT:

The proposed design and build is compatible with the neighbourhood will be a positive asset to the neighbourhood, and is consistent with other existing residential buildings and development.

In my professional opinion the building is high level design and will be an asset to the neighbourhood and conforms with the OP policies.

“10.2.20.3 The Urban Design Brief should include a written description, plans, elevations, diagrams, and/or photographs to illustrate the design choices of the proposed development and site design. Depending on the scale of the development proposal explain how the applicable design considerations have been addressed:

- i) Street and block pattern (e.g., connectivity, pedestrian access);*
- ii) Lot sizes;*
- iii) Building orientation and site layout;*
- iv) Built form, height, scale, and massing;*
- v) Building articulation and detailing;*
- vi) Building materials;*
- vii) Setbacks from adjacent properties and the street;*

- viii) *Building step back (if applicable);*
- ix) *Building transition to adjacent neighbourhoods;*
- x) *Heritage considerations (if applicable);*
- xi) *Location of parking (surface or underground), driveways, ramps, drop-off areas;*
- xii) *Access to transit;*
- xiii) *Bicycle parking/storage;*
- xiv) *Location of servicing, garbage, organics, and recycling storage and collection, and loading areas;*
- xv) *Streetscape elements (e.g., boulevard design, landscaping, street furniture, public art, signage, lighting, etc.); and,*
- xvi) *On-site landscaping and buffering.”*

The following provisions are to be addressed in the site specific bylaw:

- **Lot Width** (min.) = 20 m required and 19.81 m provided (0.2 m variance);
 - The lot width is a minor adjustment to allow for a historically existing lot configuration of 2.5 lots.
- **Lot Coverage** (max.) = 45% max and 53.1% provided (8.1 % variance);
 - There are pedestrian entrances for TH3 and TH1 with a covered front verandah and stairs and sidewalk in support of the pedestrian access and street frontage. These features add to the lot coverage overage but also add a positive street presence and support a walkable community.
 - The units are an appropriate size and consistent with sizes for rental apartments in the neighbourhood such as the rental units at 1074, 1076 and 1078 California on adjacent lands to the south.
- **Rear Yard Setback** (min.) = 7.5 m req'd, and 6.3 m provided (1.2 m variance);
 - The rear yard is adjusted with a minor variance from the bylaw provision to allow for the proposed building. The size of the units are consistent with unit sizes in other buildings within the neighbourhood – see adjacent properties to the south and across the road.

- **Front Yard Setback** (min.) = 6 m required, and 5.4 m provided (0.6 m variance).
 - The proposed 2.5 storey building is comprised of 3 townhouse units: TH1 (north unit) has a 6 m front yard setback and is compliance with the front yard setback while TH3 has a 5.4 m setback because the front lot line is not straight but at a significant angle. See Site Plan showing that the
 - As well, the driveway and parking is provided in the rear, consistent with the neighbourhood and allowing for the building to be brought forward to be in line with existing residences to create a street presence and support the walkable community. See site plan with adjacent residence to the north showing adjacent to TH1.
- The building is in close walking distance to municipal bus stops.
- The building will be compatible in size, scale, and massing with the existing neighbourhood.
- The residence is near the University of Windsor and will be able to provide higher end accommodation for graduate students at the university and support the walkability of the neighbourhood.
- The proposed townhouse building has been designed to match the established front yard of the neighbourhood; access has been deferred to the rear yard off the alley to ensure connectivity of the private space/sidewalk connecting the building to the public space/sidewalk along California.
- The three lots together will exceed the lot areas of the neighbourhood lots while each lot after division will also be consistent with the neighbourhood lot fabric.
- The town house building has been oriented at the same setback and orientation that is consistent with the neighbourhood. In my professional opinion, all efforts have been made to ensure compatibility with the proposed infilling within the existing neighbourhood.

- In my professional opinion and as discussed above, the low profile, three unit townhouse on the two and half lot parcel is consistent with the massing and built form of the neighbourhood.
- The building has been designed as a low profile, two storey, three unit townhouse building with details and articulations that are consistent with the neighbourhood. As noted above, building look and materials are consistent with the existing neighbourhood.
- Adjacent to the south (1074, 1076, and 1078 California) is going to be built with the same building with similar style and colours that will be compatible and consistent as an infilling development.
- Parking will be in the rear yard with access from the existing laneway allowing for a continuity of the lot frontages along California Ave. The laneway access supports the historical focus of the residence rather than the car lessens the focus of the car and in my professional opinion, provides for a principal focus of the walking, biking, healthy neighbourhood.
- Material for the building will consist of colours and aspects from the neighbourhood: comprised of Espresso Brick with white mortar, midnight black Hardie Board and a white accent stone, similar in design and colour with 1026-1028 California Ave. shown below.
- In addition to the comparable style, design and massing of the buildings, the townhouse units and ADU's are consistent with other multiple unit use of the buildings within the neighbourhood.
- The new residence will have the same height at 9 m with the neighbourhood. Colours and material will be similar to other new existing residences within the neighbourhood such as 1026 California.

FIGURE 11: 1026 CALIFORNIA and 1028 CALIFORNIA AVE



FIGURE 12: 1081 AND 1091 CALIFORNIA AVE (SOUTH-2 & 2.5 STOREY MULTI-UNIT BLDG)



FIGURE 13: 1098 CALIFORNIA AVE (SOUTH – 2 STOREY MULTI-UNIT BLDG)



FIGURE 14: 1066 CALIFORNIA – BUILDING PLAN



- The proposed building is low profile and is consistent in design with existing residences in the neighbourhood both existing multiple unit buildings and new buildings proposed in close proximity;
- The building has been designed with a high quality building material to elevate the building to a significantly designed building (see **Building Plans** below): The brick work is comprised of Espresso Brick with white mortar, midnight black Hardie Board and a white accent stone.
- Details such as walkways in the front yard; no driveways from California; and car access from the alleyway support the design compatibility of the proposed development.
- The new residential building has been designed with a sensitivity to the low rise buildings presently across the street and within the neighbourhood. The new residential building is a residence, height, comparable in design, and massing to other residential buildings on the street, particularly across the street.
- Details have been addressed to ensure compatibility with the neighbourhood: access from the laneway to parking and not having a curb cut and driveway from California with parking behind the residence rather than in the front yard.
- The minor ZBA will provide for construction of a new appropriate residence that is sensitive to the existing neighbourhood.

In my professional opinion, the ZBA will support the establishment of a new 3 unit townhouse building with ADU's in the building, comparable and compatible as an infill within the established neighbourhood and conforms with relevant urban design policies of the Official Plan.

COMMENT:

In my professional opinion, the requested site-specific ZBA conforms with the relevant policies of the Official Plan for the City of Windsor based on the evaluation noted above. The proposed development is consistent with the intent of the OP.

5.0 CITY OF WINDSOR ZONING BYLAW

The subject site is presently zoned 'Residential District 1.3 (RD1.3)' in the Comprehensive Zoning By-law 8600, a zone that only allows for single, detached residences. Proposed is the infilling of a new townhouse residence and associated ADU's in the building for the property. The neighbourhood is comprised of other multiple unit residences that also multi-unit buildings containing ADU's. Proposed is a ZBA that will change the zoning for the site to a site specific 'Residential District (2.2)'.

The following is a review of the (RD2.2) zone and the required minor ZBA provisions:

	(RD2.2) PROVISIONS	SUBJECT SITE
PERMITTED BLDG	TOWNHOUSE	TOWNHOUSE
LOT AREA	600 m ²	679.4 m ²
LOT WIDTH	20 m	19.81 m (0.2 m variance)
FRONT YARD SETBACK	6 m	TH1 - 6 m TH2 - 8 m TH3 - 5.4 m (0,6 m variance)
INTERIOR SIDE YARD	1.2 m	1.2 m
REAR YARD	7.5 m	6.3 m (1.2 m variance) 6.9 m (0,6 m variance)
LOT COVERAGE	45 %	53.1% TOTAL (8.1 % variances) (TH 1 = 52%; TH 2 = 55%; TH3 = 52%)
MAXIMUM BLDG HEIGHT	9 m	9 m
PARKING	1.25 spaces/unit	2 spaces/unit

The minor ZBA application purports to change the zone category of the 1066 California from the present 'Residential District 1.3 (RD1.3)' to a site specific 'Residential District 2.2 (RD2.2(##))'. The ZBA will not be allowing for new or additional uses, rather the ZBA will allow for alternative building types than the single detached residence of the RD1.3 and providing for site specific provisions:

- i) **Lot Width** (minimum) = 20 m required and 19.81 m provided (0.2 m variance);
- ii) **Lot Coverage** (maximum) = 45% max and 53.1% provided (8.1 % variance);
- iii) **Rear Yard Setback** (minimum) = 7.5 m required and 6.3 m provided (1.2 m variance);
- iv) **Front Yard Setback** (minimum) = 6 m required and 5.4 m provided (0.6 m variance).

The lot width has to be addressed because of the odd shape and the skew of the lots. With the shape of the parcel, there is a minor adjustment of 0.2 m required to recognize the merged lots of three parcels. Also, the lots were created a number of years before the parsing of the bylaw and as merged, historical lots are just a minor adjustment of 0.2 m to be in compliance with the bylaw.

The older fabric of the lots are slightly narrower and therefore a minor adjustment of the side yard is required to allow for a well designed building that is consistent in height and design with the rest of the neighbourhood.

It is my professional opinion that the ZBA will allow for the development of the site with a building that is being sensitive to the infilling nature and different characteristics of the neighbourhood. With the allowance of the reduced front yard for TH3 at 5.4 m allows for a variance of 0.6 m to allow for TH1 to match the established building line of the neighbourhood while bringing the house, porch and sidewalk forward to create a positive public space and private space.

It is my professional opinion that the minor adjustments will allow for a building mass and style that is consistent with the neighbourhood. The minor ZBA, in my professional opinion, allows for a standard long narrow residential townhouse consistent with the standard townhouse style.

It is my professional opinion that the requested ZBA will make site specific lot configuration adjustments under the ZBA that can be considered minor in light that the provisions do not change the land use or allow for new building styles.

The ZBA will provide for relief similar to the lands to the south that provides for relief: i) lot width; 2) lot area; 3) rear yard depth; 4) side yard width; and 5) lot coverage. These minor adjustments will provide for an appropriate GFA for the townhouse units and the proposed ADU's. As well, both the subject lands and the lands to the south that are consistently relieved will allow for compatible development.

The new building proposed for each of the developments will have the same massing, density, and will be compatible. Because both properties will have similar relief, the changes will be negligible from a viewscape perspective. The minor adjustments will not have a negative impact on the neighbourhood.

In my professional opinion, the proposed new three unit townhouse residence will comply with the Comprehensive Zoning Bylaw 8600 when the bylaw is passed changing the zoning regulations to a site specific 'Residential District 2.2 (RD2.2 (##))'.

6.0 SUMMARY AND CONCLUSIONS

Given the foregoing assessment and my evaluation of the proposal in relation to the PPS 2020, the City of Windsor Official Plan and the Comprehensive Zoning By-law 8600, in my professional opinion the proposed site-specific By-law Amendment (ZBA) is consistent with policies of the PPS, OP, and the regulations found in the Zoning By-law.

The requested site specific ZBA to provide a site specific regulatory framework that will support the development of the site for 3 residential townhouse makes sound planning. The gentle intensification is appropriate, and the proposed building can be considered compatible and consistent with the existing neighbourhood.

In addition, it is my professional opinion that the proposed site-specific Zoning By-law Amendment (ZBA) is appropriate and desirable within this policy framework as it will facilitate development of site for student housing within half a block to the university.

In summation, the proposal complies with the Zoning Bylaw Amendment (ZBA) that will appropriately establish a site-specific regulatory framework under the 'Residential District 2.2 (RD2.2) zone. The ZBA provides a good solution for the provision of needed alternative residential accommodation and compatible development within an existing neighbourhood, while supporting a diversity of housing tenures and styles within the municipality.

In my professional opinion the requested ZBA:

- 1) is consistent with the policies of the 2020 Provincial Policy Statements;
- 2) maintains the intent of the relevant policies of the City of Windsor Official Plan;
- 3) maintains the intent of CZB 8600 and when the ZBA is passed, it will establish the regulatory framework required for the development to comply with the CZB 8600;
- 4) makes sound planning.

I hereby certify that this report was prepared by Jackie Lassaline RPP MCIP, a Registered Professional Planner within the meaning of the Ontario Professional Planners Institute Act, 1994.8600

Lassaline Planning Consultants Inc.

Jacqueline Lassaline
Jackie Lassaline BA MCIP RPP
Principal Planner

APPENDIX D – CONSULTATION

BELL CANADA – JUAN CORVALAN

The information that municipalities provide to Bell Canada is instrumental to the provisioning of telecommunications infrastructure and we appreciate the opportunity to be proactively engaged in development applications and infrastructure and policy initiatives.

Bell Canada will provide a response should any comments / input be required on the information included in the circulation received. Bell Canada kindly requests that even if a specific comment is not provided at this time that you continue to circulate us at circulations@wsp.com on any future materials related to this development project or infrastructure / policy initiative so that we can continue to monitor its progress and are informed of future opportunities for engagement.

1) Bell Canada Responses to Pre-Consultation & Complete Development Application Circulations:

Pre-consultation Circulations

Please note that Bell Canada does NOT generally comment on pre-consultation circulations unless the information provided identifies that a future draft plan of subdivision, draft plan of condominium and/or site plan control application will be required to advance the development proposal.

Complete Application Circulations & Recirculations

Please note that Bell Canada does NOT generally comment on the following development applications - official plan and zoning by-law amendments, part lot control, temporary use and interim control by-laws. However, Bell Canada does generally comment on site plan approval, draft plans of subdivision and draft plan of condominium applications.

Bell Canada will generally comment on recirculations where the change modifies the proposed residential dwelling unit count and/or non-residential gross floor area in a draft plan of subdivision, draft plan of condominium and/or site plan control application.

2) Bell Canada Responses to Infrastructure and Policy Initiative Circulations:

If required, a follow-up email will be provided by Bell Canada to outline any input to be considered on the infrastructure / policy initiative circulation received at this time.

Concluding Remarks:

If you have any other specific questions, please contact planninganddevelopment@bell.ca directly.

We note that WSP operates Bell Canada's development tracking system, which includes the intake and processing of municipal circulations. **However, all responses to circulations and requests for information, such as requests for clearance, will come directly from Bell Canada, and not from WSP.** WSP is not responsible for the provision of comments or other responses.

Should you have any questions, please contact the undersigned.

WINDSOR FIRE – MICHAEL COSTE

No issue with Fire

TRANSIT WINDSOR – JASON SCOTT

Transit Windsor has no objections to this development. The closest existing transit routes to this property are with the Central 3 and Route 418X. The closest existing bus stop to this property is located on College at California Southwest Corner. This bus stop is approximately 440 metres from this property falling outside of Transit Windsor's walking distance guidelines of 400 metres to a bus stop. This will be maintained with Transit Windsor's City Council approved Transit Master Plan.

CANADA POST – BRUNO DESANDO

Canada Post has no comments for the attached application.

BUILDING ENGINEERING – MIRELLA ALLISON

With only one exterior stair to provide a way out from the first floor, the plan fails the sentence shown below unless the affected windows are wired glass. The architect might want to rework the plan to enclose the stairway or provide a second exit to avoid the cost of wired glass.

9.9.4.4. Openings Near Unenclosed Exit Stairs and Ramps

(1) Where an unenclosed exterior *exit* stair or ramp provides the only *means of egress* from a *suite*, and is exposed to fire from openings in the exterior walls of another *fire compartment*, the openings in the exterior walls of the *building* shall be protected with wired glass in fixed steel frames or glass block conforming to Articles 9.10.13.5. and 9.10.13.7. when the openings in the exterior walls of the *building* are within 3 m horizontally and less than 10 m below or less than 5 m above the *exit* stair or ramp.

HERITAGE PLANNING – TRACY TANG

The subject property is located within the Archaeological Potential Zone (as per the recently adopted Windsor Archaeological Management Plan, 2024; OPA 181; and updated 2024 archaeological potential model OP Volume I Schedule C-1). A Stage 1 Archaeological Assessment and any further recommended assessments are required to be entered into the Ontario Public Register of Archaeological Reports to the satisfaction of the City of Windsor and the Ontario Ministry of Citizenship and Multiculturalism, prior to any additional land disturbances. A final copy of these archaeological reports, letters from the Ministry confirming acceptance of the reports in the Ontario Public Register of Archaeological Reports, and GIS shapefiles of the study area must be submitted to the City of Windsor Planning and Development Services.

Contact: Tracy Tang, Senior Planner –Heritage (Acting), ttang@citywindsor.ca or 519-255-6543 x6179.

ENWIN

HYDRO ENGINEERING: Steve Zambito

No Objection, provided adequate clearances are achieved and maintained.

ENWIN has existing overhead pole lines along the east limits with 27,600 volt primary and 120/240 volt secondary hydro distribution.

ENWIN has existing overhead pole lines along the west limits with 120/240 volt secondary hydro streetlight distribution.

The developer will be responsible to cover all costs associated with any relocation or removal of ENWIN poles and conductors.

Prior to working in these areas, we would suggest notifying your contractor and referring to the Occupational Health and Safety Act and Regulations for Construction Projects to confirm clearance requirements during construction.

Also, we suggest referring to the Ontario Building Code for permanent required clearances for New Building Construction.

WATER ENGINEERING: Bruce Ogg

ENWIN Water has no objections. The existing 19mm water service will need to be upgraded to accommodate the proposed development.

TRANSPORTATION PLANNING – ELARA MEHRILOU

- Official Plan classifies California Ave as a Local Residential Road with a required right-of-way width of 20.1 metres. However, the current right-of-way width is not sufficient, no land conveyance is required at this time.
- All parking must comply with ZBL 8600.
 - 1 type A accessible parking is required unless sever.
- All new exterior paths of travel must meet the requirements of the *Accessibility for Ontarians with Disabilities Act (AODA)*.
- All new accesses shall conform to the TAC Geometric Design Guide for Canadian Roads and the City of Windsor Standard Engineering Drawings.
 - An alley contribution per Engineering Right-of-Way requirements is required.
 - No bumper blocks permitted.

ENBRIDGE – SANDRO AVERSA

After reviewing the provided information, and consulting our mapping system, please note that Enbridge Gas has active infrastructure within the proposed area. A PDF drawing have been attached for reference.

Please Note:

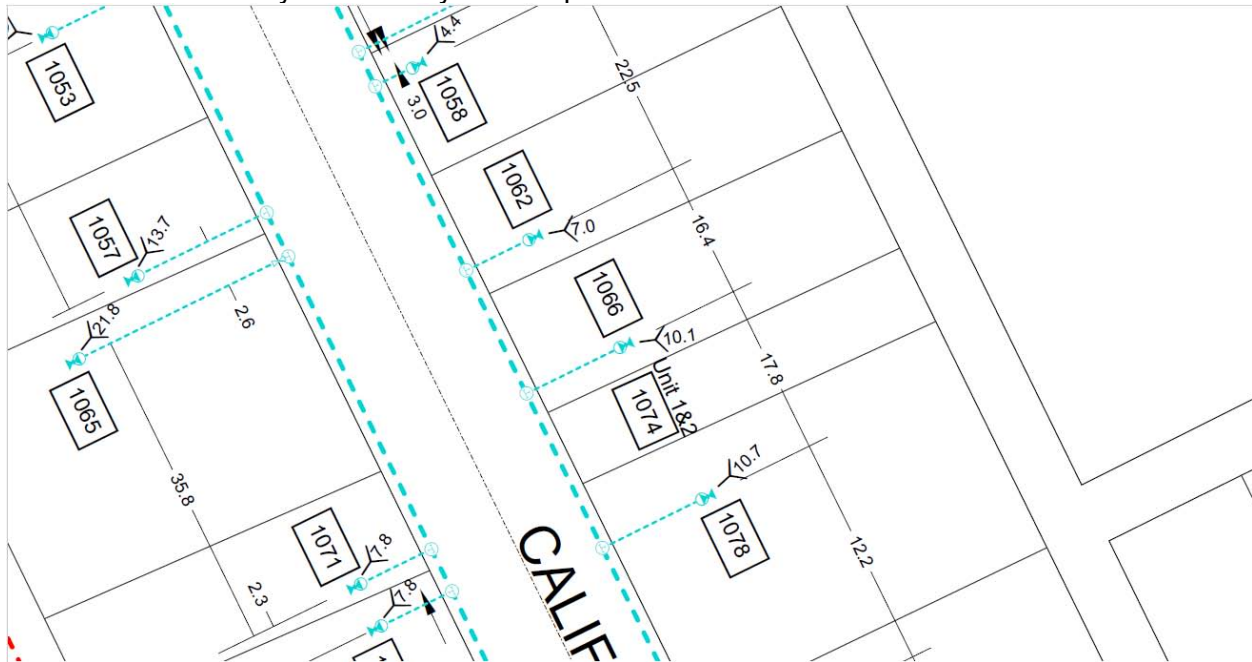
- 1. The shown piping locations are approximate and for information purposes only**
- 2. The drawings are not to scale**
- 3. This drawing does not replace field locates. Please contact Ontario One Call for onsite locates prior to excavating, digging, etc**

Enbridge Gas requires a minimum separation of 0.6m horizontal and 0.3m vertical from all our plant less than NPS 16 and a minimum separation 1.0m horizontal and 0.6m vertical between any CER-regulated and vital pipelines. For all pipelines (including vital pipelines), when drilling parallel to the pipeline, a minimum horizontal clearance measured from the edge of the pipeline to the edge of the final bore hole of 1 m (3.3 ft) is required. Please ensure that this minimum separation requirement is maintained, and that the contractor obtains locates prior to performing any work and utilizes safe excavation practices while performing any work in the vicinity.

Also, please note the following should you find any abandoned infrastructure in the area:

- Any pipe that is excavated, please assume that it is live.
- If during any job, any pipe is found that is not on the locate sheet and conflicts with your work, please call our emergency number (1-877-969-0999), and one of our Enbridge representatives will respond to determine if that plant is in fact live or dead.
- Please note that our Enbridge Gas representative will respond to the live or dead call within 1-4 hours, so please plan your work accordingly.

Please contact me if you have any further questions or concerns.



ZONING COORDINATOR – CONNER O’ROURKE

Below is the zoning review summary of the above-mentioned property, circulated on October 10 2024.

- **Current Zoning Designation:** Residential District 1.3 (RD1.3)
- **Proposed Zoning Designation:** Residential District 2.2 (RD2.2)
- **Proposed Use:**
 - Three unit townhome dwelling with 2 ADU’s in each dwelling unit.
- **Section 5 – General Provisions:**
 - **5.23 Dwelling – Semi-Detached and Townhome – Additional Provisions**
 - .5.3
 - Maximum lot coverage per severable lot (TH1)
 - 50% (Required)
 - 52% (Provided)
 - Maximum lot coverage per severable lot (TH2)
 - 50% (Required)
 - 54% (Provided)
 - Maximum lot coverage per severable lot (TH3)
 - 50% (Required)

- 52% (Provided)
- **Section 11.2.5.5 – Townhome Dwelling:**
 - **Minimum Lot Width: [11.2.5.5.1]**
 - 20.0m (Required)
 - 19.8m (Provided)
 - **Maximum Lot Coverage: [11.2.5.5.3]**
 - 45.0% (Required)
 - 53.1% (Provided)
 - **Maximum Main Building Height: [11.2.5.5.4]**
 - 9.0m (Required)
 - 10.7m (Provided)
 - **Minimum Front Yard Depth: [11.2.5.5.5]**
 - 6.0m (Required)
 - 5.4m (Provided)
 - **Minimum Rear Yard Depth: [11.2.5.5.6]**
 - 7.50m (Required)
 - 6.31m (Provided)
- **Section 20 – Site Specific Zoning Exemptions:**
 - NOT APPLICABLE
- **Section 24 – Parking, Loading and Stacking Provisions:**
 - COMPLIES
- **Section 25 – Parking Area Regulations:**
 - NOT APPLICABLE

DEVELOPMENT ENGINEERING – JUAN PARAMO

We have reviewed the subject Rezoning application and have the following comments:

The site may be serviced by a 300mm sanitary sewer and a 525mm storm sewer located within the California Avenue right-of-way. If possible existing connections should be utilized. Any redundant connections shall be abandoned in accordance with the City of Windsor Engineering Best Practice B.P 1.3.3.

A Functional Stormwater Management report, dated July 2024 by Landmark Engineers Inc., has been received and reviewed. The applicant's consultant has recommended onsite stormwater management measures to mitigate adverse impacts to the receiving storm sewer system. The sewer system in this neighborhood is expected to maintain its current level of service, with no significant impact anticipated as a result of this development. This department has no objections to the report submitted.

The concrete bumper blocks proposed on the preliminary site plan are not permitted and shall be removed.

The applicant will be required to submit, prior to the issuance of building permits, a detailed stormwater management plan in accordance with Windsor Essex Region

Stormwater Management Standards Manual, restricting stormwater runoff to pre development levels in accordance with the recommendations of the Functional SWM plan submitted. This will include, at a minimum:

- Submission of stormwater management review fee,
- Stormwater management report stamped by a professional engineer
- Site servicing drawings stamped by a professional engineer

Please visit the [City of Windsor website](#) and the [ERCA website](#) for additional information on stormwater management requirements.

In summary we have no objection to the proposed development, subject to the following requirements:

Alley Contribution – The owner agrees, prior to the issuance of a Building Permit, to contribute \$250 per linear meter payable to the City of Windsor and deposited in the General Fund intended for the upkeep of alleys within the City of Windsor.

If you have any further questions or concerns, please contact Shannon Mills of this department at smills@citywindsor.ca

LANDSCAPE ARCHITECTURE & URBAN DESIGN – HODA KAMELI

- There are two significant trees on the property line shared ownership between The City and private property. It is recommended either be preserved or replaced with new plantings after development to maintain the site's environmental value.
- It is also important to include provisions for bicycle parking within the property to promote sustainable transportation options for residents.

FORESTRY – YEMI ADEYEYE

There is a large, City owned, silver maple, 101cm, directly in the front of this lot. There is another large, City owned, silver maple, 70cm, at the front NW corner of this lot next to property 1062.

Forestry will require detailed site plans prior to construction that show adequate Tree Root protection zones for each individual tree if they are to be preserved through the development process on-site and for those in proximity on neighbouring lots. Basic Tree protection includes exclusion fencing at the 'drip-line +1 meter' distance for each tree. Full details regarding the protection area required and type of fencing for Tree Root protection zones can be provided by Forestry.

In the case of these trees: the larger tree directly in front would require a Protection zone approximately 12 meters in all direction around the tree. The tree on the corner would require an 8.5 meter protection zone. No disturbances or other activity can occur within the protection zone(s). The Proposed Site Plans indicate there would not been sufficient room on-site available to install full Tree Protection zones.

If the trees are not to be preserved or cannot be adequately protected through the development process a request must be made that specific trees be removed. A Removal & Canopy Replacement costs will be calculated based on cost-to-remove and a Diameter-for-Diameter replacement ratio for both City owned and Private trees.

For these two trees the Removal & Canopy Replacement Costs will be \$16,820.00 and \$10,200.00 respectively for a TOTAL Canopy Replacement cost of \$27,020.00 (2024 rates).

Forestry requests the opportunity to review landscaping plans in order to provide comment and suggestion that would enhance preservation of existing trees and maximize future on-site Tree Canopy and City-wide Tree Canopy Resilience.

Please let us know if you have any further questions regarding Tree Protection and Replacement issues. Forestry will continue to monitor the progress of this construction work.

NATURAL AREAS – KAREN ALEXANDER

If any trees or shrubs are removed; no harming active bird nests (Migratory Bird Act)

PARKS – HODA KAMELI

From Stage 1 comment : The park development team has recommended that the developer install a physical barrier, like curb stops, along the park property line. This measure aims to prevent vehicles from entering the park area directly, thereby enhancing safety.



DATE: November 12, 2024
TO: City Solicitor
FROM: City Planner / Executive Director
RE: ZONING AMENDMENT BY-LAW FOR COUNCIL CONSIDERATION
 Planning File Number: Z031-24 [ZNG/7236]
 Clerk's File: Z/xxx
 Agenda.Net: S 147/2024

APPLICANT: Lassaline Planning Consultants (Jackie Lassaline)
 Address: P.O. Box 52, 1632 County Road 31, St Joachim ON N0R 1S0
 Phone: (519) 563-8814 Email: jackie@lassalineplan.ca

AGENT: same as applicant
 Address:
 Phone:

OWNER: Marko Agbaba
 Address: 2121 Riverside Dr. Windsor ON N9B 1A8
 Phone: 519-999-9425 Email: agbaholdings@gmail.com

ROLL NO: 050-370-03500-0000

ADDRESS/LOCATION: 1066 California Ave

COUNCIL APPROVAL DATE: TBD CRXXX/2024 DHSC XXX

ENCLOSURES:

- Schedule 1 - Draft Zoning Amendment
- Schedule 2 - Purpose and effect of the By-law and, if applicable, a Key Map

After approval, forward all schedules to City Clerk for submission to Council and public notification.

REQUIREMENTS PRIOR TO BY-LAW ENACTMENT AND NOTIFICATION:

1. Official Plan Amendment By-law Enactment: NO YES - Amendment No. XXXX
2. Executed Servicing Agreement: NO YES
3. Other:

SIGNED _____

GA:nm

B Y - L A W N U M B E R -2024

A BY-LAW TO FURTHER AMEND BY-LAW NUMBER 8600
CITED AS THE "CITY OF WINDSOR ZONING BY-LAW"

Passed the day of , 2024.

WHEREAS it is deemed expedient to further amend By-law Number 8600 of the Council of The Corporation of the City of Windsor, cited as the "City of Windsor Zoning By-law" passed the 31st day of March, 1986, as heretofore amended:

THEREFORE the Council of The Corporation of the City of Windsor enacts as follows:

I. THAT Zoning By-law 8600 **BE AMENDED** by adding the following clause to Section 20(1):

518. EAST SIDE OF CALIFORNIA AVENUE, SOUTH OF DAVIS ST AND NORTH OF GIRARDOT ST

For the lands comprising of PLAN 50 BLOCK D LOTS 53 & 54 PT LOT 55 (PIN 01220-0251) for a *townhome dwelling*, the following additional provisions shall apply:

- a) *Lot Width* – minimum 19.8 m
- b) *Lot Coverage* – maximum 54% of lot area
- c) *Front Yard Depth* – minimum 5.4 m
- d) *Rear Yard Depth* – minimum 6.31 m
- e) Section 5.99.80.1.1.b) shall not apply

[ZDM 4; ZNG/7236]

II. THAT Zoning By-law 8600 **BE FURTHER AMENDED** by adding the following clause to Section 95.20:

- (13) a) Pursuant to Section 9.3.7.1(a) of Volume I: The Primary Plan of the City of Windsor Official Plan, submission of Stage 1 Archaeological Assessment and any further recommended assessments be entered into the Ontario Public Register of Archaeological Reports to the satisfaction of the City Planner.
- b) Alley Contribution to the satisfaction of the City Engineer.
- c) Stormwater Management Plan to the satisfaction of the City Engineer.

[ZNG/7236]

III. THAT Zoning By-law 8600 **BE FURTHER AMENDED** by changing the zoning of PLAN 50 BLOCK D LOTS 53 & 54 PT LOT 55 (PIN 01220-0251), situated on the east side of California Avenue between Davis Street and Girardot Street, and known municipally as 1066 California Avenue (Roll No. 050-37-03500), from Residential District 1.3 (RD1.3) to Residential District 2.2 (RD2.2) and S.20(1)H(13)518.

IV. That the Committee of Adjustment **CONSIDER** comments contained in Appendix E of Report S 147/2024 as part of any consent application to sever the proposed townhome dwelling units.

Section 2. The said by-law is further amended by changing the Zoning District Maps or parts thereof referred to in Section 1, of said by-law and made part thereof, so that the lands described in Column 3 are delineated by a broken line and further identified by the zoning symbol shown in Column 5:

1. Item Number	2. Zoning District Map Part	3. Lands Affected	4. Zoning Symbol	5. New Zoning Symbol
1	4	Plan 50 Lots 53 & 54 Pt Lot;55 Blk D and PIN 01220-0251 (Located East Side of California Avenue, South of Davis St And North of Girardot St)	RD1.3	RD2.2 S.20(1)H(13)518

DREW DILKENS, MAYOR

CLERK

First Reading - , 2024
Second Reading - , 2024
Third Reading - , 2024

SCHEDULE 2

1. By-law _____ has the following purpose and effect:

To amend the zoning of the lands located on the east side of California Avenue between Davis Street and Girardot Street, legally described as Plan 50 Lots 53 & 54 Pt Lot; 55 Blk D, PIN No. 01220-0251, to permit the development of a townhome dwelling with 3 dwelling units on the subject land.

The amending by-law changes the zoning on the subject land from Residential District 1.3 (RD1.3) to Residential District 2.2 (RD2.2) and adds a special zoning provision permitting a minimum lot width of 19.8 metres, maximum lot coverage of 54%, minimum front yard depth of 5.4 metres, and minimum rear yard depth of 6.31 metres. Section 5.99.80.1.1.b) shall not apply.

2. Key map showing the location of the lands to which By-law _____ applies.



PART OF ZONING DISTRICT MAP 4

N.T.S.

SCHEDULE 2

Applicant: Marko Agbaba

 SUBJECT LANDS

PLANNING & BUILDING DEPARTMENT



DATE : SEPTEMBER, 2024
FILE NO. : Z-031/24, ZNG/7236

BY-LAW NUMBER ____-2024

**A BY-LAW TO ADOPT AMENDMENT NO. 190
TO THE OFFICIAL PLAN OF THE CITY
OF WINDSOR**

Passed the Xth day of __, 2024.

WHEREAS pursuant to the provisions of Section 17(1) of the *Planning Act*, R.S.O. 1990, c. P.13 as amended, the Minister of Municipal Affairs and Housing (Minister) is the approval authority in respect of the approval of a plan as an official plan.

AND WHEREAS Section 17(9) of the said *Planning Act* provides that the Minister may by order exempt a proposed official plan amendment from his approval under Section 17(1) of the said Act.

AND WHEREAS pursuant to the provisions of Ontario Regulation 525/97 all amendments to the official plan of the City of Windsor commenced after January 19, 1998 are exempt from the approval of the said Minister.

THEREFORE the Council of the Corporation of the City of Windsor in accordance with the provisions of the said *Planning Act* hereby enacts as follows:

1. That Amendment No. 190 to the Official Plan of the City of Windsor, attached hereto, is hereby adopted.

DREW DILKENS, MAYOR

CITY CLERK

First Reading - XX, 2024
Second Reading- XX, 2024
Third Reading- XX, 2024

AMENDMENT NO. 190
TO THE
CITY OF WINDSOR OFFICIAL PLAN

Part E (Details of the Amendment) of the following text constitute Amendment No. 190.

Also included, but not constituting part of the Amendment, are explanations of purpose, location, background, legislative and policy basis, public involvement, and implementation.

A. PURPOSE

The purpose of this amendment is to update the policies in the City of Windsor Official Plan specific to the implementation of the Essex Region Source Protection Plan and the Ontario *Clean Water Act, 2006*. The proposed amendments introduce a new *Schedule K – Source Water Protection Areas* and corresponding policies in Chapter 5 of the Official Plan. This amendment brings the Official Plan into conformity with Section 16(3) of the *Planning Act* and Part III s.39 of the *Clean Water Act*.

B. LOCATION

This amendment applies to the City of Windsor Source Water Protection areas as identified in the Essex Region Source Protection Plan and shown on Schedule “K” attached hereto.

C. BACKGROUND

The Province of Ontario introduced the *Clean Water Act* in 2006 with the mandate to create Source Protection Plans with the goal of providing a framework and policies to reduce the risk posed by water quality and quantity threats to sources of drinking water.

The Essex Region Source Protection Plan (SPP) was implemented in 2015 and as part of the plan, municipalities are required to periodically update their planning documents to be consistent with the policies of the Source Protection Plan (SPP).

The proposed Official Plan policies have been prepared in conformity with the Essex Region Source Protection Plan and will continue to implement the Source Protection Plan policies and ensure that planning decisions are in conformity with the policies that address significant drinking water threats as per Part III s.39(1) of the *Clean Water Act*.

D. LEGISLATIVE CONTEXT AND POLICY BASIS FOR THE AMENDMENT

The proposed Official Plan amendments are consistent with the Provincial Planning Statement, and City of Windsor Official Plan. Further details relating to the development of these lands will be reviewed through future development planning processes, including zoning by-law amendments and Site Plan Control.

Provincial Planning Statement 2024

The Provincial Planning Statement (PPS2024) provides policy direction on matters of provincial interest related to land use planning and development. In respect of the exercise of any authority that affects a planning matter, section 3 of the *Planning Act* requires that decisions affecting planning matters “shall be consistent with” policy statements issued under the *Act*.

The PPS2024 places several obligations on municipalities related to source water protection features. Relevant excerpts from the PPS are provided below:

Chapter 4: Wise Use and Management of Resources

4.2 Water

1. Planning authorities shall protect, improve or restore the quality and quantity of water by:

a) using the watershed as the ecologically meaningful scale for integrated and long-term planning, which can be a foundation for considering cumulative impacts of development;

b) minimizing potential negative impacts, including cross-jurisdictional and cross-watershed impacts;

c) identifying water resource systems;

d) maintaining linkages and functions of water resource systems;

e) implementing necessary restrictions on development and site alteration to:

1. protect all municipal drinking water supplies and designated vulnerable areas; and

2. protect, improve or restore vulnerable surface and ground water, and their hydrologic functions;

f) planning for efficient and sustainable use of water resources, through practices for water conservation and sustaining water quality; and

g) ensuring consideration of environmental lake capacity, where applicable.

2. Development and site alteration shall be restricted in or near sensitive surface water features and sensitive ground water features such that these features and their related hydrologic functions will be protected, improved or restored, which may require mitigative measures and/or alternative development approaches.

3. Municipalities are encouraged to undertake, and large and fast-growing municipalities shall undertake watershed planning to inform planning for sewage and water services and stormwater management, including low impact development, and the protection, improvement or restoration of the quality and quantity of water.

4. Despite policy 4.2.3, where planning is conducted by an upper-tier municipality that includes one or more lower-tier large and fast-growing municipalities, the upper-tier municipality shall undertake watershed planning in partnership with lower-tier municipalities, including lower-tier large and fast-growing municipalities.

5. All municipalities undertaking watershed planning are encouraged to collaborate with applicable conservation authorities.

Chapter 6: Implementation and Interpretation

6.2 Coordination

1. A coordinated, integrated and comprehensive approach should be used when dealing with planning matters within municipalities, across lower, single and/or upper-tier municipal boundaries, and with other orders of government, agencies, boards, and Service Managers including:

- a) managing and/or promoting growth and development that is integrated with planning for infrastructure and public service facilities, including schools and associated child care facilities;*
- b) economic development strategies;*
- c) managing natural heritage, water, agricultural, mineral, and cultural heritage and archaeological resources;*
- d) infrastructure, multimodal transportation systems, public service facilities and waste management systems;*
- e) ecosystem, shoreline, watershed, and Great Lakes related issues;*
- f) natural and human-made hazards;*

City of Windsor Official Plan (OP)

Chapter 5 (Environmental Management) currently includes policies regarding water quality and watershed planning.

Growth Concept, S 3.2.3.4, OP Vol 1:

HEALTHY ECOSYSTEM

Windsor will achieve greater harmony between human activities and natural systems. Attention will be given to establishing a flourishing natural environment, with clean air, land and water.

Environment, s. 5.0 of OP Vol. 1: Preamble

A healthy and sustainable environment represents a balance between human activities and natural features and functions. In order to attain this balance, Council will enhance the quality of Windsor's natural environment and manage development in a manner that recognizes the environment as the basis of a safe, caring and diverse community and a vibrant economy.

Environment, s. 5.3 of OP Vol. 1: Environmental Quality

WATER QUALITY

5.3.1.9 To improve the water quality of watercourses within Windsor.

WATERSHED PLANNING

5.3.1.10 To integrate water related resource management strategies and land use planning processes through watershed planning.

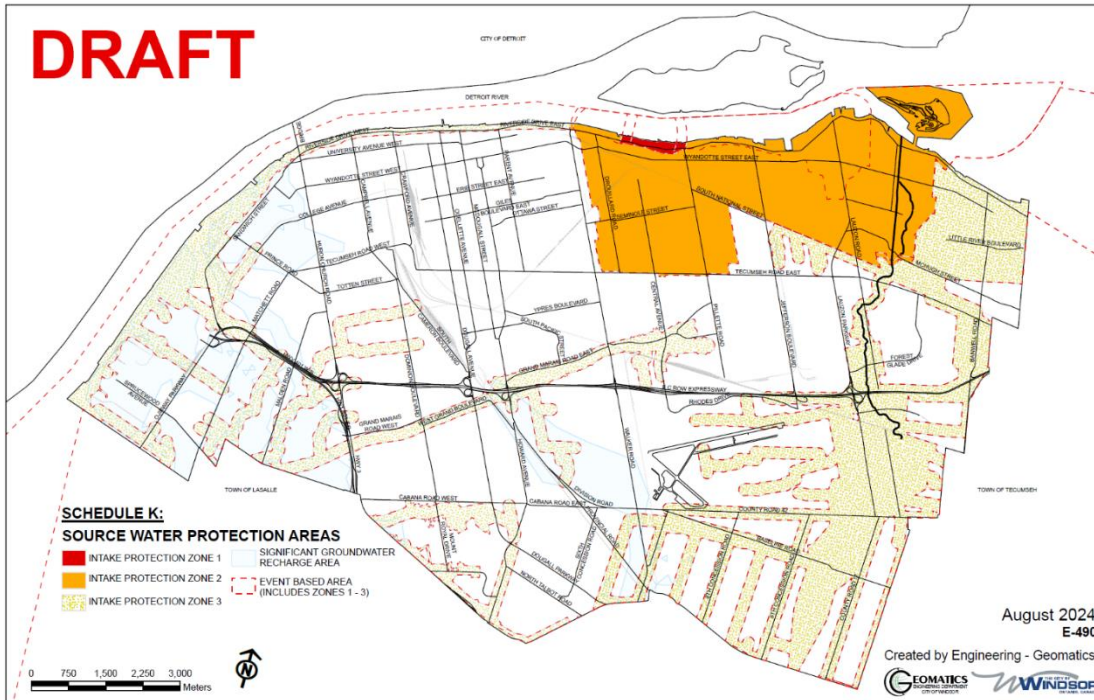
E. THE AMENDMENT

Summary of the Amendment

The proposed amendment will introduce Schedule K: Source Water Protection Areas and the corresponding definitions and policies regarding Source Water Protection in Chapters 2 and 5 in Volume 1: The Primary Plan.

Details of Official Plan Amendment

1. That Volume I, **Schedule K: Source Water Protection Areas** as shown on the attached map **BE ADDED**.



2. That Volume I: of the Official Plan, be **AMENDED** as follows:

Chapter 5

5.0

A healthy and sustainable environment represents a balance between human activities and natural features and functions. In order to attain this balance, Council will enhance the quality of Windsor’s natural environment and manage development in a manner that recognizes the environment as the basis of a safe, caring and diverse community and a vibrant economy.

This chapter of the Official Plan provides goals, objectives and policies for the environmental designations identified on Schedule B: Greenway System; Schedule K: Source Water Protection Areas, and Schedule C: Development Constraint Areas and should be read in conjunction with the other parts of this Plan.

Source Water Protection	5.3.9	<p>Source water protection policies have been adopted under the Essex Region Source Protection Plan (2015; as amended); which implements the Clean Water Act, 2006 directive to ensure that source drinking water is protected for existing and future sources of municipal drinking water.</p> <p>Source Water Protection Areas are identified by the approved Essex Region Source Protection Plan and mapped on Schedule K: Source Water Protection Areas of this plan.</p> <p>Source Water Protection Areas consist of vulnerable areas identified as 'Intake Protection Zones (IPZs), Highly Vulnerable Aquifers (HVAs) and Significant Groundwater Recharge Areas (SGRAs). The City of Windsor has no HVAs.</p> <p>These areas are significant in that they contribute, or are in close proximity to municipal drinking water intakes which are vulnerable to contamination and incompatible land uses.</p> <p>All municipal decisions under the Planning Act or Condominium Act within identified source water protection areas must conform to the applicable policies in an approved Source Protection Plan.</p>
Objectives	5.3.9.1	<p>To protect the quality and supply of existing and future drinking water sources.</p> <p>The City will implement Source Protection Plans under the provisions of the Clean Water Act, and this Plan will be amended, as required, to conform with relevant policies set out in the Source Protection Plan.</p>
General Policies	5.3.9.2	<p>Within areas identified in an approved Source Protection Plan any use or activity that is, or would be, a significant drinking water threat may be managed or otherwise restricted by Source Protection Plan Policies.</p>

Intake Protection Zones (IPZs) and Events Based Areas	5.3.9.3	<p>Intake Protection Zones are areas of land and water, where run-off from streams or drainage systems, in conjunction with currents in lakes and rivers, could directly impact on the source water at the municipal drinking water intakes.</p> <p>Intake Protection Zones include Event Based Areas (EBA) where modeling has demonstrated that a spill from a specific activity can or could cause deterioration to the raw water quality at the drinking water system.</p>
Groundwater	5.3.9.4	<p>The City of Windsor recognizes a relationship between groundwater in terms of recharge and discharge functions. Groundwater and surface water is not confined to municipal boundaries. As such, the City will collaborate with local municipalities, and the relevant Source Protection Authorities as required to ensure the effective management of water resources.</p>
Source Water Protection Authority	5.3.9.5	<p>The City of Windsor shall collaborate with the Source Protection Authority in the monitoring and implementation of the Source Protection Plan.</p> <p>Where required by policies in an approved Source Protection Plan, all applicable development applications or proposed land use changes within an Intake Protection Zone area shall be screened in keeping with the Source water protection plan policies and/or the Written Direction when provided by the Risk Management Official to satisfy the Source water protection plan policies.</p>
Source Water Impact Assessments	5.3.9.6	<p>The City of Windsor may require additional assessments and/or risk management plans to be prepared by a qualified professional as part of any development or site alteration application that is, or would be, a significant drinking water threat to identify, assess and mitigate any potential impacts within the Source Water Protection Areas.</p>

Glossary

2.0

Intake Protection Zone – An area delineated in the Essex Region Source Protection Plan established around a surface water intake of drinking water as prescribed in the Technical Rules: *Clean Water Act, 2006*.

Risk Management Plan - A plan for reducing a risk, prepared in accordance with the regulations and the rules under S58/59 of the *Clean Water Act, 2006*.

Significant drinking water threat or significant threat
A prescribed activity under the *Clean Water Act, 2006* that, under specified circumstances, adversely affects, or has the potential to adversely affect, the quality and quantity of any water that is or may be used as a source of municipal drinking water.

Source Protection Plan - Means a drinking water source protection plan prepared under the *Clean Water Act, 2006*.

Source Water- Water in its natural or raw state, prior to being drawn into a municipal drinking water system.

F. PUBLIC INVOLVMENT

Planning staff have consulted with the Coordinator of the Source Protection Plan Program and Public Works staff, regarding the proposed changes included in the amendment. In addition, the preparation of the Source Protection Plans incorporated an extensive process that included broad public consultation.

Public Notice: The statutory notice required under the Planning Act was provided in the Windsor Star prior to the Development & Heritage Standing Committee Meeting (DHSC) meeting.

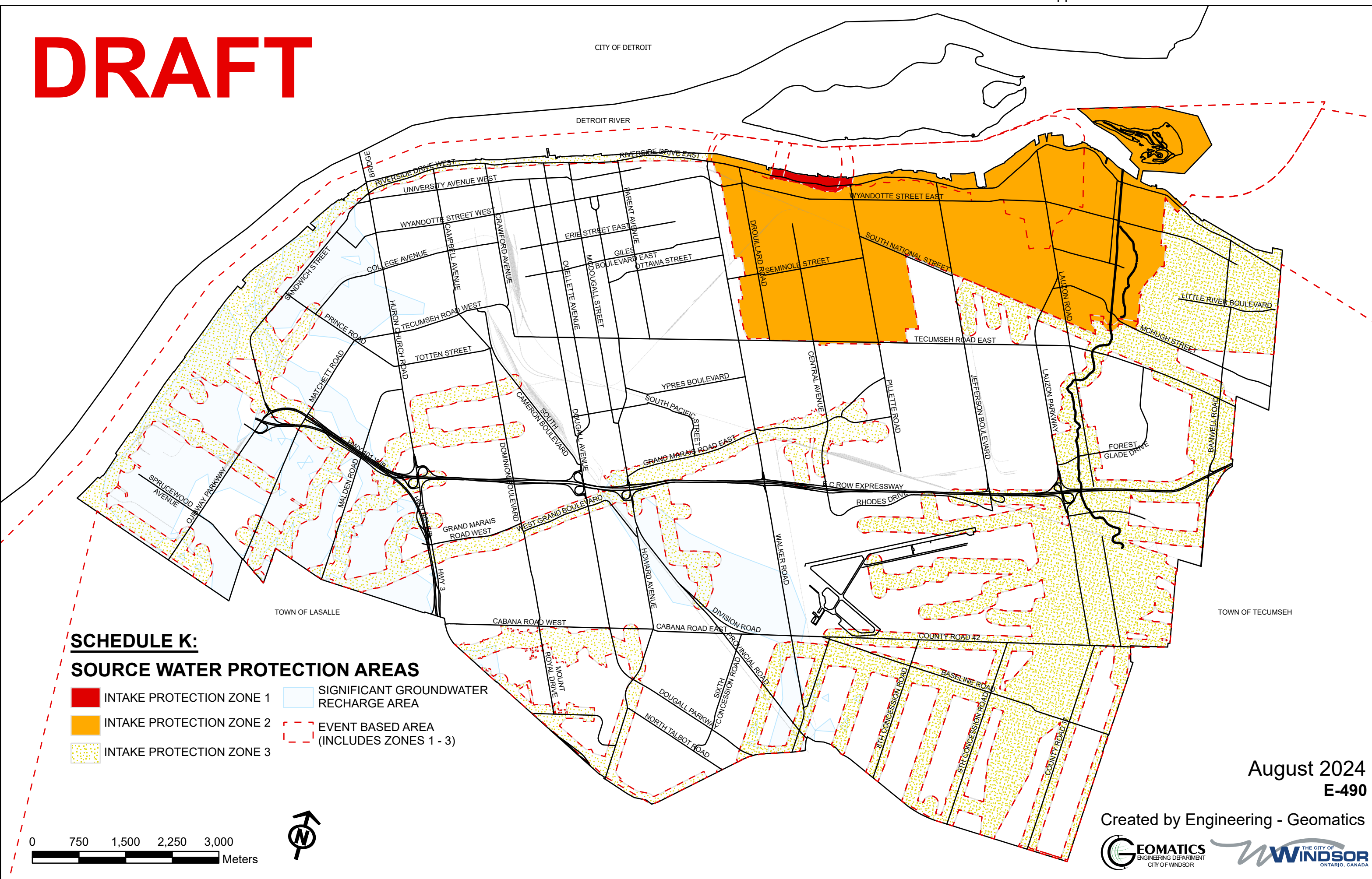
G. IMPLEMENTATION:

The Amendment should be read and implemented in conjunction with the overall policies contained with the Official Plan.

DRAFT

CITY OF DETROIT

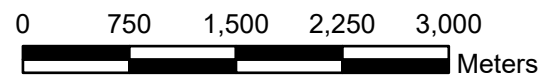
DETROIT RIVER



SCHEDULE K:

SOURCE WATER PROTECTION AREAS

- INTAKE PROTECTION ZONE 1
- INTAKE PROTECTION ZONE 2
- INTAKE PROTECTION ZONE 3
- SIGNIFICANT GROUNDWATER RECHARGE AREA
- EVENT BASED AREA (INCLUDES ZONES 1 - 3)



August 2024
E-490

Created by Engineering - Geomatics



APPENDIX 3: City of Windsor Official Plan – OPA 190 Comparison of Proposed and Current Policy Changes

Official Plan Section/Schedule	Current Policy	Amendment to Policy (Deletions in strikethroughs, additions in bold)
<p>Chapter 5- Environment</p> <p>5.0 Preamble</p>	<p>5.0 Preamble</p> <p>A healthy and sustainable environment represents a balance between human activities and natural features and functions. In order to attain this balance, Council will enhance the quality of Windsor’s natural environment and manage development in a manner that recognizes the environment as the basis of a safe, caring and diverse community and a vibrant economy.</p> <p>This chapter of the Official Plan provides goals, objectives and policies for the environmental designations identified on Schedule B: Greenway System; and Schedule C: Development Constraint Areas and should be read in conjunction with the other parts of this Plan.</p>	<p>5.0 Preamble</p> <p>A healthy and sustainable environment represents a balance between human activities and natural features and functions. In order to attain this balance, Council will enhance the quality of Windsor’s natural environment and manage development in a manner that recognizes the environment as the basis of a safe, caring and diverse community and a vibrant economy.</p> <p>This chapter of the Official Plan provides goals, objectives and policies for the environmental designations identified on Schedule B: Greenway System; Schedule K: Source Water Protection Areas, and Schedule C: Development Constraint Areas and should be read in conjunction with the other parts of this Plan.</p>
<p>Chapter 5 Environmental (ADD Section 5.39)</p> <p>5.3.9 Source Water Protection</p>	<p>N/A</p>	<p>Source water protection policies have been adopted under the Essex Region Source Protection Plan (2015; as amended); which implements the <i>Clean Water Act, 2006</i> directive to ensure that source drinking water is protected for existing and future sources of municipal drinking water.</p> <p>Source Water Protection Areas are identified by the approved Essex Region Source Protection Plan and</p>

Official Plan Section/Schedule	Current Policy	Amendment to Policy (Deletions in strikethroughs, additions in bold)
		<p>mapped on <u>Schedule K: Source Water Protection Areas</u> of this plan.</p> <p>Source Water Protection Areas consist of vulnerable areas identified as 'Intake Protection Zones (IPZs), Highly Vulnerable Aquifers (HVAs) and Significant Groundwater Recharge Areas (SGRAs). The City of Windsor has no HVAs.</p> <p>These areas are significant in that they contribute, or are in close proximity to municipal drinking water intakes which are vulnerable to contamination and incompatible land uses.</p> <p>All municipal decisions under the <i>Planning Act</i> or <i>Condominium Act</i> within identified source water protection areas must conform to the applicable policies in an approved Source Protection Plan.</p>
5.3.9.1 Objectives	N/A	<p>To protect the quality and supply of existing and future drinking water sources.</p> <p>The City will implement Source Protection Plans under the provisions of the <i>Clean Water Act</i>, and this Plan will be amended, as required, to conform with relevant policies set out in the Source Protection Plan.</p>

Official Plan Section/Schedule	Current Policy	Amendment to Policy (Deletions in strikethroughs, additions in bold)
5.3.9.2 General Policies	N/A	<p>Within areas identified in an approved Source Protection Plan any use or activity that is, or would be, a significant drinking water threat may be managed or otherwise restricted by Source Protection Plan Policies.</p>
5.3.9.3 Intake Protection Zones (IPZs) and Events Based Areas	N/A	<p>Intake Protection Zones are areas of land and water, where run-off from streams or drainage systems, in conjunction with currents in lakes and rivers, could directly impact on the source water at the municipal drinking water intakes.</p> <p>Intake Protection Zones include Event Based Areas (EBA) where modeling has demonstrated that a spill from a specific activity can or could cause deterioration to the raw water quality at the drinking water system.</p>
5.3.9.4 Groundwater	N/A	<p>The City of Windsor recognizes a relationship between groundwater in terms of recharge and discharge functions. Groundwater and surface water is not confined to municipal boundaries. As such, the City will collaborate with local municipalities, and the relevant Source Protection Authorities as required to ensure the effective management of water resources.</p>

Official Plan Section/Schedule	Current Policy	Amendment to Policy (Deletions in strikethroughs, additions in bold)
5.3.9.5 Source Water Protection Authority	N/A	<p>The City of Windsor shall collaborate with the Source Protection Authority in the monitoring and implementation of the Source Protection Plan.</p> <p>Where required by policies in an approved Source Protection Plan, all applicable development applications or proposed land use changes within an Intake Protection Zone area shall be screened in keeping with the Source water protection plan policies and/or the Written Direction when provided by the Risk Management Official to satisfy the Source water protection plan policies.</p>
5.3.9.6 Source Water Impact Assessments	N/A	<p>The City of Windsor may require additional assessments and/or risk management plans to be prepared by a qualified professional as part of any development or site alteration application that is, or would be, a significant drinking water threat to identify, assess and mitigate any potential impacts within the Source Water Protection Areas.</p>
Chapter 2 Glossary Definitions	N/A	<p><u>Intake Protection Zone</u> – An area delineated in the Essex Region Source Protection Plan established around a surface water intake of drinking water as prescribed in the Technical Rules: <i>Clean Water Act, 2006</i>.</p> <p><u>Risk Management Plan</u> - A plan for reducing a risk, prepared in accordance with the regulations and the rules under S58/59 of the <i>Clean Water Act, 2006</i>.</p>

Official Plan Section/Schedule	Current Policy	Amendment to Policy (Deletions in strikethroughs, additions in bold)
		<p><u>Significant drinking water threat or significant threat</u> A prescribed activity under the <i>Clean Water Act, 2006</i> that, under specified circumstances, adversely affects, or has the potential to adversely affect, the quality and quantity of any water that is or may be used as a source of municipal drinking water.</p> <p><u>Source Protection Plan</u> - Means a drinking water source protection plan prepared under the <i>Clean Water Act, 2006</i>.</p> <p><u>Source Water</u>- Water in its natural or raw state, prior to being drawn into a municipal drinking water system.</p>
Chapter 1 – Schedules	N/A	ADD reference to Schedule K: Source Water Protection Areas

Integrating Source Protection into Municipal Planning Documents

Ministry of the Environment and Climate Change, April 2016

(updated July 13, 2016)

Note: This document is intended for source protection staff at conservation authorities who are familiar with the Clean Water Act and source protection.

1. Purpose

The purpose of this document is to summarize the recommended content for municipal planning documents to be consistent with the [2014 Provincial Policy Statement](#), as well as requirements for these planning documents to achieve conformity with source protection plans.

2. Legislative Authority for Protecting Drinking Water Sources through Land Use Planning

In his [2002 report on the Walkerton Inquiry](#), Justice Dennis O'Connor stated that municipal official plans and decisions on planning matters are key to the success of watershed-based source protection plans. In anticipation of the *Clean Water Act*, a policy addressing the protection of drinking water sources was added to the water section of the [2005 Provincial Policy Statement](#). This policy enabled planning authorities to use the information from approved assessment reports, including the identification of designated vulnerable areas, to protect municipal sources of drinking water through their decisions on planning matters. This policy was maintained in the 2014 Provincial Policy Statement. In 2006, the *Clean Water Act* enabled source protection plans to affect decisions on planning matters.

The *Planning Act* and the Provincial Policy Statement apply across the province, while source protection plan policies apply to specific geographic locations where vulnerable areas have been delineated for the protection of municipal residential drinking water sources. Figure 1 illustrates how source protection plans fit into Ontario's land use planning system.

The Provincial Policy Statement (PPS, 2014) included additional direction around protecting water resources. The PPS, 2014 plays a key role in Ontario's planning system by providing the policy foundation for regulating the

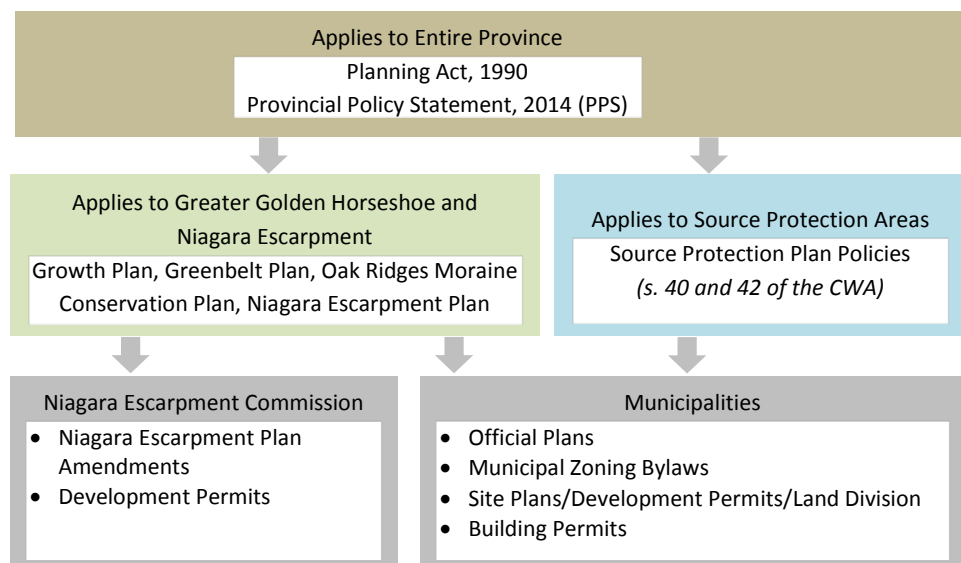


Figure 1 Relationship of Source Protection Plans to Ontario's Land Use Planning System

development and use of land. Regardless of whether they have any obligations to conform with or have regard to source protection plan policies, planning authorities should consider the type and location of their drinking water supplies and vulnerable areas as they plan their communities and allocate growth, including decisions for water and wastewater services. To ensure that decisions on planning matters meet the requirements of the *Planning Act* they must be consistent with the PPS, 2014 (see section 4.1 “Consistency with 2.2.1. (e) of the Provincial Policy Statement, 2014” below.)

To ensure that decisions on planning matters meet the requirements of the *Clean Water Act*, they must conform with significant threat policies and have regard to moderate and low threat policies that apply to *Planning Act* decisions on the day the source protection plan takes effect (see section 4.2.

“Conformity with Source Protection Plans - Policies on Lists A and B in the Appendix of the Source Protection Plan” below.)

3. The *Clean Water Act* and Source Protection

3.1. Designated Vulnerable Areas for the Protection of Drinking Water

The Director’s Technical Rules define four types of *designated vulnerable areas* for the protection of drinking water sources:

1. Wellhead protection areas (WHPAs)

These are areas near a municipal groundwater well which are either a set distance or delineated based on the time it would take for water entering the ground to get to the well and indicate their sensitivity to contamination or depletion (see Figure 2). These are areas where threats to drinking water could be significant, moderate or low.

2. Surface water intake protection zones (IPZs)

These are areas close to a municipal surface water intake (lake or river) which are either set distances, delineated based on the time it would take to respond to a spill, or based on the catchment area of the intake (see Figure 3). These are areas where threats to drinking water could be significant, moderate or low

3. Significant groundwater recharge areas (SGRAs)

These are areas which are known to replenish an aquifer, such as sand and gravel deposits. These areas may be considered in decisions on planning matters to protect sensitive groundwater features and hydrologic functions such as recharge.

4. Highly vulnerable aquifers (HVAs)

These are areas which make an aquifer susceptible to contamination such as fractured bedrock or sand and gravel deposits. Drinking water threats in these areas could be moderate and low. These areas may also be considered in decisions on planning matters to protect sensitive groundwater features and sources of drinking water other than those included in source protection plans.

The four vulnerable areas described above are included on schedules to the source protection plan and can be obtained as mapping files from local conservation authorities. All source protection plans are available to be viewed by the public through links on the Conservation Ontario website at:

<http://www.conservation-ontario.on.ca/uncategorised/143-otherswpreionsindex>

In some areas, WHPAs and IPZs may also have an associated issue contributing area (ICA). An ICA is delineated when there have been documented water quality problems at an intake or well, for example levels of contaminants (e.g. nitrates) that are above provincial standards or objectives. In the ICA portion of a WHPA or IPZ, activities that contribute to the issue (e.g. nitrates) are considered a significant threat, and policies in the source protection plan that address these significant threats would apply.

3.2. Drinking Water Threats

The *Clean Water Act* defines 21 activities as drinking water threats. Drinking water threats are listed in section 1.1 (1) of O. Reg. 287/07 and can be grouped into two main categories:

1. Activities that can impair water quality by introducing chemicals or pathogens that could contaminate sources of drinking water; and
2. Activities that can impair water quantity and/or deplete water supplies.

Source protection plans address these threat activities where they pose a risk to the quality or quantity of drinking water sources. Most threats also include threat sub-categories, with specific circumstances that set out when activities pose a risk to drinking water. These categories and circumstances are listed in the provincial [Tables of Drinking Water Threats](#). The Tables of Drinking Water Threats are highly technical documents, and planning staff should request assistance from source protection authority staff, risk management officials, or other staff with appropriate training if it is necessary to determine whether a drinking water threat may be occurring.

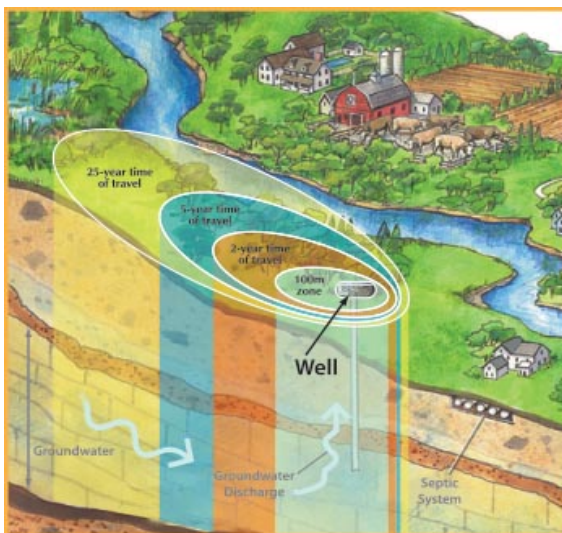


Figure 1 Wellhead Protection Area (WHPA)

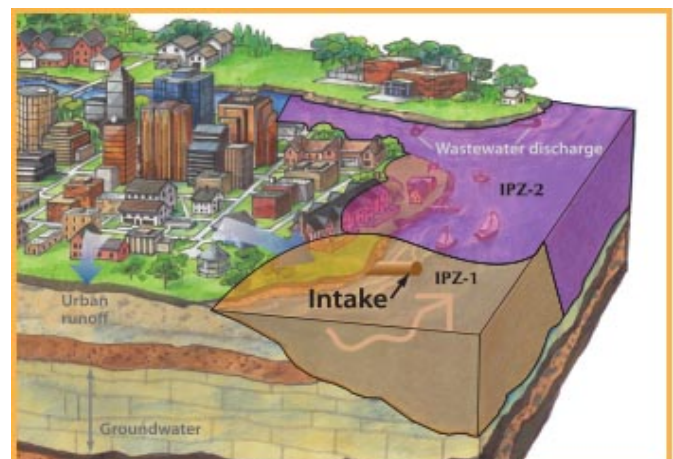


Figure 3 Surface Water Intake Protection Zone (IPZ)

In addition to the 21 threats listed in the regulation, the *Clean Water Act* allows source protection committees to submit a request for Ministry of the Environment and Climate Change (MOECC) approval to identify a threat activity that could occur locally. For example, Sudbury and North Bay-Mattawa Source Protection Committees have had a local threat approved, defined as “the transportation of hazardous materials (specifically sulphuric acid, septage, and fuel),” and have included policies in their source protection plans to address this threat. When the source protection committee receives approval for a local threat, the plan must then address the threat in areas where the threat could be significant.

3.3. Part IV of the Clean Water Act

The *Clean Water Act* recognizes that existing legislation, such as the *Planning Act*, may help address threats to drinking water through land use controls. The *Clean Water Act* also recognizes that these legislative authorities may not address all types or occurrences of threats. For example, the *Planning Act* addresses future development, and generally does not regulate existing development. In addition, land use planning in Ontario can only address land uses, buildings and structures, and not activities that may occur within the uses, buildings or structures. Therefore, Part IV of the *Clean Water Act* was intended to address activities that could not be addressed by existing legislation.

The authority given by Part IV of the *Clean Water Act* is powerful; it provides the ability to prohibit existing and future activities (section 57), and the ability to manage activities on a site-by-site basis using a formal risk management plan (section 58). Risk management plans address specific activities that are designated for the purposes of section 58 by a policy in a source protection plan. This means that in order to engage in the specific activity in an area where it would be a significant threat, a risk management plan is required.

Part IV authorities can only be used in areas of a WHPA or IPZ where drinking water threats have been identified as significant, and when designated by the source protection plan policies. These authorities are administered by a risk management official and risk management inspectors, who receive training by the Province to enforce prohibitions and risk management plans. The enforcement body for the purpose of Part IV is the municipality that has the authority under section 11 of the *Municipal Act* to pass by-laws respecting water production, treatment and storage (essentially those municipalities that own or operate water treatment plants). To centralize the Part IV enforcement authority and share resources, many municipalities have chosen to delegate their enforcement authority to another municipality or the source protection authority (which is most often a conservation authority). The public body that is responsible for administering Part IV (i.e. a municipality or a conservation authority) is then required to appoint a risk management official and risk management inspectors.

Prohibition and risk management plans are tools authorized by the *Clean Water Act* and enabled by a source protection plan. These tools do not require official plan or zoning amendments, or other municipal by-laws to take effect. In addition, municipal planning documents do not have the authority to set out provisions for the enforcement of Part IV, including the contents of risk management plans.

3.3.1. Part IV section 59 Notice to Proceed

Section 59 of the *Clean Water Act* provides for a process for reviewing development and building permit applications for potential significant drinking water threats that are prohibited (section 57) or require a risk management plan (section 58). Generally, a policy in the source protection plan designates land uses where development or building permit applications must be reviewed by the risk management official, as per section 59. This process is intended to be used as a tool to ensure that development and building proposals are scrutinized by the risk management official, who is knowledgeable about drinking water threats and the source protection plan policies, to determine whether the proposal will include activities that are prohibited or require risk management plans. Once the risk management official has reviewed the proposal, they will provide a notice to the proponent. The notice will state that either (a) neither section 57 nor section 58 applies to the development proposal or (b) if section 58 applies to the development proposal, a risk management plan has been agreed to or established for the significant threat activity that requires a risk management plan; for example the storage of fuel.

If the section 59 policy is included in List A of the source protection plan, then the official plan must identify the areas where development or building permit applications must be submitted with the section 59 notice, either in text or on a schedule (see Appendix A). If the policy is not included in List A of the source protection plan, municipalities may still choose to identify requirements for development applications in an official plan to provide clarity for proponents.

The section 59 notice from the risk management official is part of the applicable law provisions in the Building Code and municipalities are encouraged to include the notice as part of the complete application requirements in their official plan (see Appendix A).

3.4. Conflict Provisions

If a conflict arises between a significant threat policy in a source protection plan that applies to *Planning Act* decisions (List A) and a provision of an official plan or zoning by-law, the provision that provides the greatest protection to the quality and quantity of the source of drinking water prevails. There may be potential for this to occur if a municipality's official plan and zoning by-laws have not yet been brought into conformity with the source protection plan. If a conflict arises between the PPS and a policy in a source protection plan that applies to *Planning Act* decisions (List A), the provision that provides the greatest protection to the drinking water source prevails. Similarly, if a conflict arises between a provision of a provincial plan such as the Growth Plan for the Greater Golden Horseshoe or the Greenbelt Plan and a significant threat *Planning Act* policy in a source protection plan (List A), whichever provides the greatest protection to the source of drinking water prevails.

4. Municipal Planning Documents

With the approval of assessment reports and source protection plans under the *Clean Water Act*, municipalities may need to amend planning documents to be consistent with the PPS, 2014, and conform with, or have regard to, source protection plan policies. When a municipality amends its official plan to conform with the local source protection plan policies, they may choose to do so either as an issue-specific amendment under section 17 of the *Planning Act*, or wait until the mandatory

comprehensive five-year review of their official plan under section 26 of the Planning Act. Most source protection plans have set out a conformity deadline of 5 years, or “at the time of the comprehensive review”. Regardless of when the official plan is amended, decisions on planning matters must conform with, or have regard to, source protection plan policies; and should be consistent with the PPS, 2014.

4.1. Consistency with 2.2.1. (e) of the 2014 Provincial Policy Statement

Policy 2.2.1 (e) (1) of the PPS, 2014 states that planning authorities shall protect, improve or restore the quality and quantity of water by: implementing necessary restrictions on development and site alteration to protect all municipal drinking water supplies and designated vulnerable areas.

2.2.1 Planning authorities shall protect, improve or restore the *quality and quantity of water* by:
e) implementing necessary restrictions on *development and site alteration* to:
1. protect all municipal drinking water supplies and *designated vulnerable areas*;
2. protect, improve or restore *vulnerable surface and ground water, sensitive surface water features and sensitive ground water features*, and their *hydrologic functions*.

The term “designated vulnerable areas” in the PPS, 2014 is defined as areas “vulnerable, in accordance with provincial standards, by virtue of their importance as a drinking water source.” The four types of vulnerable areas in source protection plans are delineated in accordance with provincial standards (the Director’s Technical Rules) under section 107 of the *Clean Water Act*, 2006.

In addition to the delineation of vulnerable areas, the technical work done for source protection plans also generated information that municipalities can use to achieve the objectives of the PPS, 2014 including watershed characterizations and water budgets. Planning authorities should consider the location of HVAs to protect aquifers from contamination (quality) and SGRAs to protect aquifers from depletion (quantity), and may choose to require additional information or studies (e.g. planning justification report, environmental impact statement), to ensure that any proposed development or site alteration would not pose a risk to sources of drinking water.

In order to be consistent with policy 2.2.1(e) 1 of the PPS, 2014, MOECC/SPPB recommends that ALL *designated vulnerable areas* (WHPAs, IPZs, SGRAs, and HVAs) be included in the official plan both in text and on maps or schedules to the official plans (see Appendix A). However, where HVAs or SGRAs cover vast areas of the province, showing the extent of this vulnerable area on a map may not be useful. A simple reference in the text can state that HVAs cover the majority of the municipality and impacts to groundwater quality will be considered in planning decisions.

4.2. Conformity with Source Protection Plans

Policies on Lists A and B in the Appendix of the Source Protection Plan

Source protection plans identify where threats to sources of drinking water could be significant, moderate, or low. Significant drinking water threats can only occur in certain parts of WHPAs and IPZs, (generally closest to wells or intakes), depending on the vulnerability of the area and whether it is within an ICA (see section 3.1. “Designated Vulnerable Areas for the Protection of Drinking Water” above.) In addition, each source protection plan includes an appendix that lists the policies according to the provisions that give them legal effect under the *Clean Water Act*. Policies on Lists A and B are to be

implemented through decisions on planning matters, including approvals or amendments to official plans and zoning by-laws (see sections 39 (1), 40 and 42 of the *Clean Water Act*). All land use planning decisions must “conform with” policies on List A (significant drinking water threats that affect *Planning Act* decisions) and must “have regard to” policies on List B (low and moderate drinking water threats that affect *Planning Act* decisions). To show where significant drinking water threat policies apply, WHPAs and IPZs must be identified in an official plan, zoning by-law or other planning document.

It is important to note that source protection plan policies are written to conform to the requirements of the *Clean Water Act*, and should not be copied verbatim into municipal planning documents. Decisions on planning matters, including official plan and zoning by-law conformity amendments, must meet the intent and requirements of the *Planning Act* and be written in a manner appropriate for a planning document.

The appendix also lists policies that are implemented through “prescribed instruments,” which are instruments issued under other legislation, as specified in the section 1.01 of O. Reg. 287/07 under the *Clean Water Act*. Examples include Environmental Compliance Approvals under the *Environmental Protection Act* or Permits To Take Water under the *Ontario Water Resources Act* that are implemented by provincial ministries.

Integrating Source Protection Plan Policies into Municipal Official Plans

Using Lists A and B, a reader can then locate which source protection plan policies they are required to implement. The policy text will provide information about the land uses that are prohibited or require management in vulnerable areas to protect sources of drinking water. To conform with source protection plan policies, a municipality may have to amend their official plan to prohibit or manage certain land uses or types of facilities. For example, they may prohibit uses such as gas stations or marinas, or storage structures for large volumes of fuel or manure. Alternatively, uses and structures may be managed through planning controls, such as requiring hydrogeological studies to determine appropriate lot sizes for development that requires septic systems, or requiring low impact development techniques for the management of stormwater. A municipality may also allow a primary land use to occur, such as agriculture, however buildings ancillary to agriculture, such as barns and other structures for storing materials would have to be located outside the part of the WHPA or IPZ where these would be significant threats. For example, if the threat is significant in WHPA A (i.e.: within 100m of a municipal well), these structures could instead be located where it would be a moderate threat, possibly in WHPA B.

Unlike zoning by-laws, official plans may include policies that require the submission of studies or reports with planning applications to show that certain activities or operations can be carried out in a way that meets applicable planning policies (e.g. hydrogeological studies, section 59 notice, etc.); however, the actual issuance of provincial instruments or section 58 risk management plans that may be required for these activities related to a development application is done outside of the *Planning Act*.

Integrating Source Protection Plan Policies into Municipal Zoning By-Laws

A zoning by-law controls the use of land, and is used to implement official plan policies by stating exactly what uses are permitted (e.g., commercial, residential), and what standards are required (e.g. building size and location) in each zone. In a zoning by-law, a regulation is a rule or requirement dealing with the use of land and buildings that has the force of law. It is through the zoning by-law that a municipality controls and restricts certain uses, such as development in wetlands or vulnerable areas as identified in a source protection plan. The *Planning Act* provides specific authority for municipal zoning by-laws to prohibit any use of land, buildings or structures on land that is within a vulnerable area as identified in a source protection plan (Paragraph 3.1 (iii) under subsection 34 (1).)

Not every source protection policy in the official plan can or should be integrated into a municipal zoning by-law. A zoning by-law regulation states specifically whether a use, building, or structure is prohibited or permitted, as well as governs matters like the general location, size, layout of lots, buildings and roads, whereas official plan policies are usually broad and outcome- or goal-oriented. Municipalities should review whether each source protection official plan policy is appropriate for inclusion in the zoning by-law.

To implement the source protection policies from the official plan in a zoning by-law, the zoning by-law should have a section that contains all the zoning regulations that apply to designated vulnerable areas (e.g. WHPA or IPZ) for the protection of drinking water sources (for example as part of the general provisions section or as a separate section in the bylaw.) These vulnerable areas should be mapped either on the zoning maps or on a separate zoning schedule. This way, the designated vulnerable area would be subject to the regulations of the underlying zones as well as the regulations specific to the vulnerable areas. See Appendix B for examples of best practices for zoning by-law implementation.

There are no conditions prescribed for subsection 34 (16) under the *Planning Act* to allow for conditional zoning. This means that a zoning by-law cannot include regulations that permit a use, building, or structure subject to certain conditions being fulfilled, like the submission of a study, report, or section 59 notice.

4.3. Municipal Planning Process

The Ministry of Municipal Affairs and Housing (MMAH) is generally the approval authority for all upper tier and single tier official plans, although some exceptions apply. Where the province remains the approval authority, a one window planning service for provincial input, review, approval and appeal of planning applications is in place. When upper and single tier municipalities develop, update, or amend an official plan under the *Planning Act*, these plans are submitted to MMAH for review through One Window Planning Service (OWPS). The one window approach provides a single provincial position that integrates the perspective of several ministries.

Under the OWPS the municipality's document(s) (i.e., official plans/amendments) are circulated to partner ministries for review. The MOECC is part of this partner ministry review team. Through the OWPS, Source Protection Programs Branch (SPPB) reviews municipal planning documents to ensure consistency with section 2.2.1 (e) of the PPS, 2014 and to ensure conformity with relevant source

protection plan policies. Examples of typical SPPB comments provided to municipalities through the OWPS are included in Appendix C.

5. Municipal Requests for Advice

MMAH's [Municipal Services Offices](#) are the primary points of contact for municipalities when they need advice on planning matters.

For technical support related to source water protection, SPPB/MOECC planners will provide information to a municipality on:

- *Clean Water Act* and regulations, including:
 - the delineation of vulnerable areas (location and extent) and vulnerable areas scoring
 - the [Director's Technical Rules](#) for the preparation of assessment reports, and associated guidance
 - [Tables of Drinking Water Threats](#) (circumstances under which threats are significant, moderate or low), and associated guidance
- availability of the source protection plan and explanatory document including information on effective date(s), transition provision(s), and legal effect lists

MOECC will work with MMAH to provide any requested advice to the municipality and will attend a meeting where necessary with MMAH and the municipality to discuss any questions about integrating source water protection into their planning documents.

Similarly, if a Project Manager at a Source Protection Authority (SPA) is approached by a municipality for advice on their official plan amendment or official plan review, the Project Manager can provide advice or guidance with respect to interpreting the intent of the source protection plan policies, identifying which policies apply to the municipality and the tools that the municipality must use to implement them, advising on the types of activities and uses that that source protection plan policies may affect, and providing appropriate mapping and definitions for vulnerable areas. Generally, project managers are not trained planners and should *not* provide draft policy wording for inclusion in the official plan or a zoning by-law. Unless they are qualified land use planners, providing specific wording for official plans or zoning by-laws could result in policies that can't be implemented or legal challenges and associated costs to the municipality. Source protection authorities should seek legal advice to assess the risks related to providing draft policy wording for municipal planning documents.

Appendix A

Source protection conformity requirements for municipal planning documents

Action	Official Plan Conformity Amendment (s. 17 Planning Act)			Official Plan Comprehensive Review (s. 26 Planning Act)			Zoning By-Law		
	Required	Recommended	Not Applicable	Required	Recommended	Not Applicable	Required	Recommended	Not Applicable
Include List A <i>Planning Act</i> policies	X			X			X		
Include List B <i>Planning Act</i> policies		X		X					X
Mapping:									
• WHPAs & IPZs (where policies apply)	X			X			X		
• HVAs & SGRAs		X		X				X*	
Require additional reports (e.g. hydrogeological studies, environmental impact statements, etc.)	X*	X		X*	X				
Revise complete application requirements to include:		X			X				
• s. 59 notice									
• studies, etc. depending on the policy									
Include other SPP policies			X			X			X

* Requirements will depend on the policy in the source protection plan.

Appendix B

Zoning By-law Implementation Best Practices

The following are some examples of best practices for implementation of source protection policies in zoning by-laws.

Topic	Best Practices
Mapping the Vulnerable Areas on Zoning Schedules	<ul style="list-style-type: none">• Determine to which types of vulnerable areas the zoning by-law regulations will apply to e.g., which wellhead protection areas and intake protection zones, and will it be limited to certain vulnerability scores. This may require using the maps from the assessment report and source protection plan. WHPAs and IPZs should be shown either on the zoning maps or on a separate by-law map or schedule. Only map those vulnerable areas that will be regulated by the zoning by-law.• The text in the zoning by-law regulations could refer to the vulnerable areas with words such as “The lands shown as WHPA-A on Schedule X, are subject to the following regulations.”• Be mindful of terms; do not identify the area as a WHPA Zone or IPZ Zone. Use terms such as an ‘area’ or ‘district’ but not a zone. Otherwise, the by-law would appear to either be changing or possibly creating a second zoning on the same lands. The existing zoning remains on the lands since it is what sets out the permitted uses and development regulations.• The map base should be clear showing roads and, where possible, property lines so that someone reading it can determine whether their property is located within the vulnerable area.
Uses to Prohibit in the Zoning By-law	<ul style="list-style-type: none">• Not every vulnerable area will have significant drinking water threats, and not all source protection plans will have policies that prohibit threats through land use planning.• To determine which uses to prohibit in the zoning by-law, identify the official plan policies that prohibit uses for the protection of drinking water sources, and where the policies apply within a WHPA and/or IPZ.• To determine where significant threat policies apply, refer to the source protection plan policies and maps, and possibly the assessment report to identify the threat activity/use, the applicable vulnerable area and its vulnerability score. It is the combination of these elements that determines where an activity/use is a significant threat and is to be prohibited.• Request mapping support from the source protection authority to ensure the accuracy.

<p>Retroactively prohibiting existing uses that are drinking water threats</p>	<p>Zoning regulations cannot be applied retroactively to a use that already legally exists. Section 34(9) of the <i>Planning Act</i> states that a zoning by-law that prohibits a use does not apply to any land, building or structure that was lawfully used for such purpose on the day of the passing of the by-law. Consequently, the adoption of a zoning regulation prohibiting a specific use would not apply to an existing, legally established use that is a significant drinking water threat. In most cases, where the source protection plan seeks to prohibit or manage an existing use that is a significant drinking water threat, the source protection plan has another policy to be implemented outside of the planning framework, for example, designating the use for the purpose of applying Part IV Section 57 or 58 of the CWA. If a source protection plan prohibits an existing use, it sets out a date by which the use must be phased out.</p>
<p>Identify the threat activities as uses in the Zoning By-law</p>	<p>Translate the source protection plan threat activities into land uses. For example, if the source protection plan prohibits the storage of organic solvents, the zoning by-law should identify the use as a storage facility for organic solvents to ensure the threat can effectively be regulated through zoning. Some drinking water threat activities identified in source protection plan policies cannot be regulated through zoning. For example:</p> <ul style="list-style-type: none"> • Handling of organic solvents – “handling” is not a land use, but facilities for the storage of organic solvents would be a land use. • Application of pesticide to land – the “application” of a chemical is not a land use, the land use would be agriculture or recreational.
<p>Development regulations</p>	<p>Beyond the prohibition of uses, municipalities can also include a variety of development regulations and standards in their zoning by-laws to protect vulnerable areas from threats to source water and implement some source protection plan policies.</p> <p>For example:</p> <ul style="list-style-type: none"> • Regulating the amount or percentage of impervious surfaces or landscaping on a site in order to promote ground water infiltration and minimize runoff. • Applying minimum distances or setbacks for uses, buildings or structures from environmentally sensitive features such as municipal wells, rivers and streams, and designated vulnerable areas. • Requiring connection to municipal sewage services for new development and the creation of new lots. • Regulating the size and location of outdoor storage areas. <p>While these types of development regulations and standards already exist in many municipal zoning by-laws, applying these regulations to protect vulnerable areas may be considered.</p>

<p>Role of Zoning in the Part IV policy</p>	<p>A source protection plan may include a section 59 policy on List A of their Appendix, therefore municipal planning documents are required to conform to the policy. The zoning by-law would be used to flag to the reader that designated land uses in specified areas are subject to section 59 of the Clean Water Act and that a proponent must contact the risk management official to have the application reviewed by the risk management official before the planning application can proceed.</p> <ul style="list-style-type: none"> • A zoning regulation could state, for example: <i>In WHPA-A, all uses except residential are designated by the source protection plan for the purpose of Section 59 of the Clean Water Act. All applications for development or building permits must be reviewed by the risk management official.</i> • Alternatively, the municipality could include the above text as a note in the zoning by-law as a way to advise the reader of the Section 59 policy. <p>Either way, this serves as a notice to the reader of the need to contact the risk management official.</p>
<p>Avoid Zoning regulations that include conditions</p>	<p>A zoning regulation should not include conditions that have to be fulfilled prior to the use being permitted (e.g. submission of water budget study, road salt management plan, risk management plan). This would be considered conditional zoning, which has not been authorized by the <i>Planning Act</i>.</p>
<p>Avoid a Zoning regulation that sets out requirements for Section 58 Risk Management Plans</p>	<p>A zoning regulation does not have the authority require a risk management plan under section 58 of the <i>Clean Water Act</i>. Only the risk management official has the authority to determine whether a development proposal requires a risk management plan, based on the source protection plan policies, and to determine the content of the risk management plan.</p>
<p>Avoid Zoning regulations that are not clear</p>	<p>Zoning regulations should be clear so that the reader can determine what are the permitted uses and applicable standards.</p> <ul style="list-style-type: none"> • A zoning regulation prohibiting waste disposal sites that generate “small quantities” of waste may not be clear. <ul style="list-style-type: none"> ○ Review the source protection plan to determine exactly what quantity of waste or chemical the policy is regulating. ○ Include in the zoning regulation the specific quantity from the source protection plan. • A zoning regulation prohibiting a fuel storage facility or a storage facility for organic solvents in a wellhead protection area “where it would be a significant drinking water threat” does not specify the WHPAs and portions of a WHPA where it would apply. It is important to specify where this use would be a significant threat and under what circumstance. <ul style="list-style-type: none"> ○ Consult with source protection authority staff to determine the specific areas where the regulations would apply. ○ Identify the specific areas on a zoning schedule and refer to them in the zoning regulation. For example “lands identified as WHPA-B with a vulnerability score of 8.”

Caution on applying a Holding Symbol H to designated vulnerable areas	<p>Applying a Holding symbol to the zoning of a WHPA or IPZ area would prevent the use from proceeding until the H symbol has been removed. This requires the municipality to have policies in its official plan for the use of the holding symbol H. Lifting of the hold also requires a report to municipal Council each time. If the H is applied to WHPA-A and B areas, this could involve several properties, and many reports to Council for the lifting of the H. Once the hold is lifted from a site, there would no longer be any zoning restrictions for any new drinking water threat for that site. Since this type of zoning regulation would only apply on a site until the H is lifted, it would limit the ability to implement the source protection plan policies for any future threats on the same site (e.g. if the operation changed or expanded.) The use of a holding symbol might be considered in very specific circumstances.</p>
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Appendix C

Sample comments

The following are examples of comments that have been provided to municipalities by SPPB through the one-window review process.

Topic	Comment
General	<p>In order to protect municipal drinking water supplies and designated vulnerable areas, municipalities should ensure that their official plans and zoning by-laws are consistent with the broader policies in the PPS, 2014 (section 2.2.1 (e)) as well as conform with/have regard to applicable SPP policies when the SPP takes effect and within the timelines provided by the SPP.</p> <p>Municipalities may also elect to include policies that go beyond the standards established in the policies of the 2014 Provincial Policy Statement and/or the SPP with respect to matters of local interest by including goals, policies, and objectives to protect drinking water sources (including those for non-municipal systems such as private or communal drinking water systems), provided that such policies do not conflict with the protection of any other provincial interests.</p>
Consistency with the 2014 Provincial Policy Statement	<p>Municipalities must ensure that their planning documents satisfy the broad requirements of protecting municipal drinking water supplies and designated vulnerable areas, as directed in policy 2.2.1 (e) of the PPS, 2014 requires that planning authorities “protect, improve, or restore the quality and quantity of water by implementing necessary restrictions on development and site alteration to protect all municipal drinking water supplies and designated vulnerable areas.” To be consistent with policy 2.2.1 (e) of the PPS, 2014, the municipal official plan should include goals, policies, and objectives to ensure that sources of municipal drinking water are appropriately protected. Policy direction may include requiring additional reports to identify how an area will be protected (i.e. planning justification report, chemical storage disclosure report), and/or restricting or directing development away from designated vulnerable areas.</p> <p>The vulnerable areas identified in approved source protection plans (or assessment reports approved by the MOECC Director under the Clean Water Act) are considered “designated vulnerable areas.” These areas are defined in accordance with provincial standards. All designated vulnerable areas should be delineated in official plan schedules as shown in the assessment report, including Well Head Protection Areas (WHPAs), Intake Protection Zones (IPZs), Highly Vulnerable Aquifers (HVAs) and Significant Groundwater Recharge Areas (SGRAs).</p> <p>When the source protection plans take effect, the broader source protection policies of the PPS, 2014 continue to apply and should be complemented by the more specific</p>

	<p>policies of the SPP. Municipalities may also elect to include policies that go beyond the standards established in the policies of the PPS and/or the SPP with respect to matters of local interest by including goals, policies, and objectives to protect drinking water sources (including those for non-municipal systems such as private or communal drinking water systems), provided that such policies do not conflict with the protection of any other provincial interests.</p>
<p>Regulating land uses, not activities</p>	<p><i>Often SPPB will receive official plans or official plan amendments that have included policies to address the policies on List A of the SPP, however, the official plan policies will refer to the ‘activities’ (circumstances) referred to above which may have been listed in threat policies. Under the Planning Act the Official Plan can only regulate ‘land uses’ and as such, the policies as drafted by the municipality may not be able to be implemented and could be challenged at the Ontario Municipal Board. SPPB, through the One Window Planning Service, provides advice to municipalities such that they write policies that they have legislative authority to implement.</i></p> <p>Source protection plan policies are written to achieve the objectives of the Clean Water Act; therefore municipalities must consider how an official plan policy may achieve source protection conformity in language appropriate for an official plan. Some source protection policies direct actions to address drinking water threat activities. Whereas, the powers of the official plan under the <i>Planning Act</i> are limited to the regulation of land uses – not activities. Therefore, municipal staff may need to identify the activity or groups of activities in question (e.g. application of untreated septage to land, landfilling of municipal waste) and relate these activities to land uses and/or types of development that may be associated with the activity (e.g. waste disposal sites). Once this analysis is complete, we recommend that the official plan policies be developed to prohibit or manage these associated types of land uses/development (e.g. waste disposal sites), to complement the SPP policies.</p> <p>Some changes are recommended to ensure the language is appropriate for an official plan. Recommended text additions are shown in red, recommended redactions are shown in strikeout.</p> <ul style="list-style-type: none"> • facilities for the storage of agricultural source material; • facilities for the handling and storage of non-agricultural source material; • facilities for the handling and storage of commercial fertilizer;
<p>Implementing Section 59 Restricted Land Uses (where it is listed on List A – Planning Act)</p>	<p>Some SPPs include policies that implement s.59 of the Clean Water Act on List A of the Appendix of the SPP. Section 59 of the Clean Water Act requires that planning applications and building permits in vulnerable areas where Part IV of the Clean Water Act applies be submitted with a notice from a risk management official (RMO). The notice from the RMO is part of the applicable law provisions under the Building Code Act (s. 1.4.1.3 Definition of Applicable Law – Building Code). The provisions of Part IV of the Clean Water Act, including s. 59 notice requirements take effect when the SPP takes effect. To provide clarity for proponents, municipalities may also include this notice as</p>

	<p>part of the complete application requirements* in their official plans. Municipalities may also indicate vulnerable areas where there may be source protection requirements for planning applications in the official plan schedules, such as using an overlay designation to indicate these areas.</p> <p>*For more information on Complete Application Requirements and how municipalities can use them please refer to the MMAH website (http://www.mah.gov.on.ca/Page7213.aspx)</p>
<p>Conformity with source protection plan policies</p>	<p>The Municipality of ABC is located within the XYZ source protection area. Please note that the XYZ SPP has been approved by the Minister of Environment and Climate Change and takes effect on DATE. The approved SPP and supporting documents (including assessment reports) may be accessed at the XYZ source protection area website.</p> <p>The Municipality's official plan should provide detailed policies to protect their drinking water sources. These policies should provide sufficient direction to ensure that land uses or development associated with threat activities will be prohibited or managed as specified by the SPP policies. The Municipality's official plan should conform with the following significant threat policies [list] and have regard to the following moderate and low threat policies [list if applicable].</p>



Risk Management Services

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July 2022

Updated Memorandum for the City of Windsor: Essex Region Source Protection Plan, Planning Act and Building Code Act Application Screening Process for Policy Number 32 and Policy Number 33 in the Approved Essex Region Source Protection Plan.

Purpose

The intent of this memorandum is to provide the City of Windsor with a protocol to determine which *Planning Act* and *Building Code Act* applications must be circulated to the Risk Management Official (RMO) for review (as per section 3.2 of the Source Protection Plan Part IV Enforcement Transfer Agreement). This memorandum accompanies Policy 32 and Policy 33 in the approved [Essex Region Source Protection Plan](#), and does not apply to any other policies. These policies are written under Section 59 (Restricted Land Use) of the *Clean Water Act*, where restricted land uses apply to the following activities that meet the circumstances to be a significant drinking water threat in the following Vulnerable Areas in the City of Windsor.

Within the Event Based Area (EBA):

- Handling and Storage of Above Ground Fuel (Policy No. 31)

And/or within Windsor Intake Protection Zone 2 (IPZ-2):

- Handling and Storage of Fuel (Policy No. 31)
- Application of Agricultural Source Material (Policy No. 32)
- Storage of Agricultural Source Material (Policy No. 32)
- Application of Non-Agricultural Source Material (Policy No. 32)
- Storage of Non-Agricultural Source Material (Policy No. 32)
- Application of Pesticide (Policy No. 32)

Windsor Intake Protection Zone 1 (IPZ-1):

- Handling and Storage of Fuel (Policy No. 31)
- Application of Agricultural Source Material (Policy No. 32)
- Storage of Agricultural Source Material (Policy No. 32)
- Application of Non-Agricultural Source Material (Policy No. 32)
- Storage of Non-Agricultural Source Material (Policy No. 32)
- Handling and Storage of Road Salt (Policy No. 32)
- Storage of Snow (Policy No. 32)
- Storage of Hazardous or Liquid Industrial Waste (Policy No. 32)
- Application of Pesticide (Policy No. 32)
- Storage of Pesticide (Policy No. 32)

Rationale

Section 59 (Restricted Land Use) policies are intended to serve as a screening process to identify new potential Significant Drinking Water Threats (SDWTs) before they are established. This process requires Building Permits and *Planning Act* applications to be reviewed by the RMO in areas where Section 57 (Prohibition) and/or Section 58 (Risk Management Plan) policies apply. A written notice to proceed is required from the RMO in accordance with Section 59(2) of the *Clean Water Act* prior to the approval of affected Building Permits or *Planning Act* applications (See Appendix A for excerpt of Section 59 of the *Clean Water Act*).

Planning Act considerations

Section 59 of the *Clean Water Act* requires that a person shall not make an application under certain sections of the *Planning Act* for the purpose of using land for the designated restricted land use (e.g. the handling and storage of liquid fuel) within the designated vulnerable area. These *Planning Act* applications cannot be considered complete by the Planning Authority until such time as the application has demonstrated that a SDWT activity designated for the purpose of Section 57 or 58 will not be engaged in, and a written notice from the RMO has been issued. The specific sections of the *Planning Act* to which this applies are detailed in Section 62 of O. Reg 287/07 and include:

- official plan amendments
- zoning by-law amendments
- temporary use zoning by-law amendments
- site plan control applications
- minor variance
- draft plan of subdivision
- consent

Building Code Act considerations

In addition, Section 59 of the *Clean Water Act* requires that a person shall not construct nor change the use of a building at any location within a designated vulnerable area to which the policy applies if the building will be used in connection with the restricted land use (e.g. the handling and storage of fuel) unless the RMO issues a notice to the person. The use of the terms ‘building’ and ‘construct’ have the same meaning as in the *Building Code Act*. Building permits in areas in which these policies apply cannot be issued until such time as the application has demonstrated that a SDWT activity designated for the purpose of Section 57 or 58 will not be engaged in and a written notice from the RMO has been issued.

To accompany the building permit application form, Risk Management Services developed a “Building Information Sheet” with the intent of assisting municipalities in determining whether an application under the *Building Code Act* requires RMO review. This sheet is only meant to accompany the building permit application and does not alter the common application form. Municipalities are not obligated to use the information sheet and may develop something similar as long as the Section 59 process is in place to ensure that the RMO is receiving the building permit applications that require review.

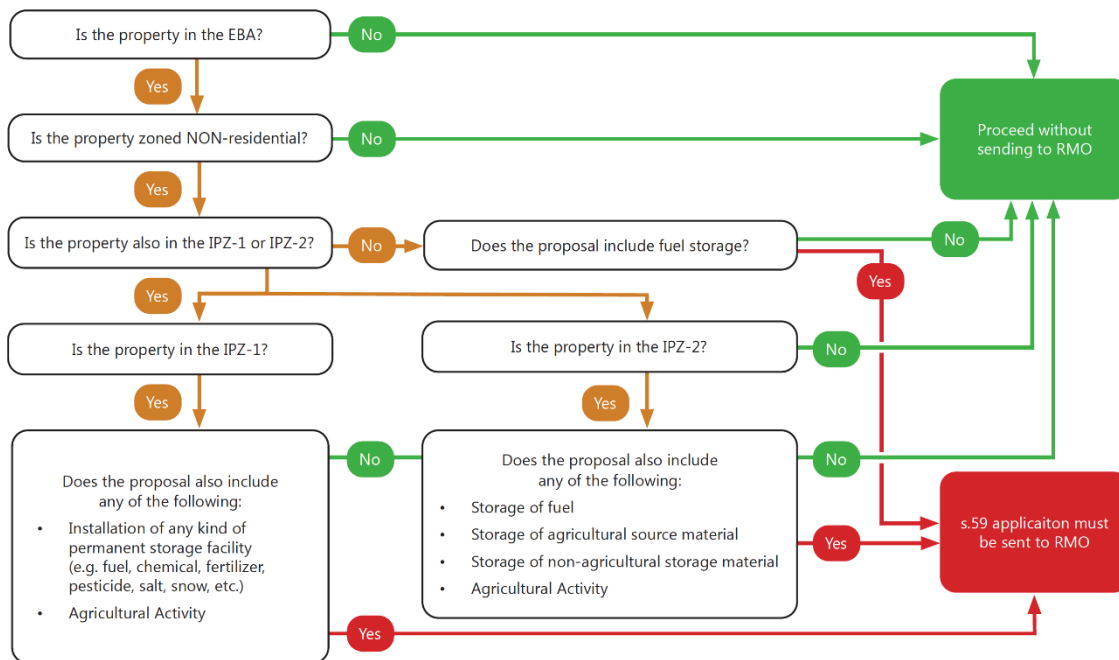
Written Direction

Prior to any development or planning approvals, the proposal and a Section 59 restricted land use application must be circulated to the Risk Management Official if the following conditions are met:

1. The property is in the Event Based Area, zoned non-residential and includes the installation of above ground fuel storage
2. The property is in Windsor IPZ-2, zoned non-residential and includes the installation of specific types of above ground storage structure (fuel, agricultural source material, or non-agricultural source material), or any type of agricultural activity
3. The property is in Windsor IPZ-1, zoned non-residential and includes the installation of any type above ground storage structure (e.g. fuel, chemical, fertilizer, pesticide, salt, snow, etc), or any type of agricultural activity

Please note that only residential land uses are exempt from this screening procedure; all other land uses require Section 59 notices for all planning and/ or building applications when a project that meets the above noted screening criteria is proposed within a Vulnerable Area.

The following flow chart outlines the Section 59 screening process and is intended to be used as a tool to assist municipal staff in following the written direction:



The Planning Act and Building Code Act Application Section 59 Screening Process

Step 1: Determine if the property parcel is located in the Event Based Area (EBA)

- If the property parcel is not located in the Event Based Area, no circulation to the Risk Management Official is required. **The Risk Management Official confirms that the Approval Authority or building official is permitted to make the determination that the site specific land use is not designated for the purposes of Section 59 of the *Clean Water Act*.**
- If the property parcel is located in the Event Based Area, proceed to Step 2.

Step 2: Determine the current land use of the subject property parcel using the existing Official Plan and Zoning By-law.

- If the property parcel is zoned residential in both the Official Plan and Zoning By-law, no further screening by the Risk Management Official is required. **The Risk Management Official confirms that the Approval Authority or building official is permitted to make the determination that the site specific land use is not designated for the purposes of Section 59 of the *Clean Water Act*.**
- If the property parcel is non-residential (e.g. commercial, agricultural or industrial), proceed to Step 3.

Step 3: Determine if the property parcel is located in Windsor IPZ-1 or Windsor IPZ-2

- If the property parcel is not located in Windsor IPZ-1 or Windsor IPZ-2, proceed to Step 4a
- If the property parcel is located in the Windsor IPZ-1 or Windsor IPZ-2, proceed to Step 4b/c.

Step 4a (property is in EBA only): Determine whether the proposal or application includes the installation of above ground fuel storage of any size.

- If there is no proposed installation of above ground fuel storage, no circulation to the Risk Management Official is required. **The Risk Management Official confirms that the Approval Authority or building official is permitted to make the determination that the site specific land use is not designated for the purposes of Section 59 of the *Clean Water Act*.**
- If there is a proposal for the installation of above ground fuel storage of any size, **you must** circulate the application to the Risk Management Official. Please contact the Essex Region Risk Management Official at riskmanagement@erca.org for a copy of the application form or if you have any questions.

Step 4b (property is in IPZ-2): Determine whether the proposal or application includes the installation of the permanent storage structure of any size of fuel, agricultural source material, or non-agricultural source material, or any type of agricultural activity

- If the proposal or application does not include the installation of a storage structure for fuel, agricultural source material, or non-agricultural source material nor any type of agricultural activity, no circulation to the Risk Management Official is required. **The Risk Management Official confirms that the Approval Authority or building official is permitted to make the determination that the site specific land use is not designated for the purposes of Section 59 of the Clean Water Act.**
- If the proposal or application includes any of the activities outlined above, **you must** circulate the application to the Risk Management Official. Please contact the Essex Region Risk Management Official at riskmanagement@erca.org for a copy of the application form or if you have any questions.

Step 4c (property is in IPZ-1): Determine whether the proposal or application includes the installation of any type of permanent storage structure of any size (e.g. fuel, chemical, fertilizer, pesticide, salt, snow, etc), or any type of agricultural activity

- If the proposal or application does not include the installation of a storage structure nor any type of agricultural activity, no circulation to the Risk Management Official is required. **The Risk Management Official confirms that the Approval Authority or building official is permitted to make the determination that the site specific land use is not designated for the purposes of Section 59 of the Clean Water Act.**
- If the proposal or application includes any of the activities outlined above, **you must** circulate the application to the Risk Management Official. Please contact the Essex Region Risk Management Official at riskmanagement@erca.org for a copy of the application form or if you have any questions.

Following the receipt of a completed Section 59 application form, the Risk Management Official will be in a position to provide further direction.

The Risk Management Official has determined that the above written direction is applicable and the date of the receipt of this notice is to be considered the effective date.



Laura Neufeld
Risk Management Official



Kathleen Schnekenberger
Risk Management Official



Katie Stammer
Source Water Protection
Project Manager

APPENDIX A: Section 59 of the *Clean Water Act, 2006*

Restricted land uses

59. (1) If a source protection plan that is in effect designates a land use as a land use to which this section should apply and an area within which this section should apply,

(a) a person shall not make an application under a provision of the *Planning Act* prescribed by the regulations for the purpose of using land for that land use at any location within that area; and

(b) despite section 58, a person shall not construct or change the use of a building at any location within that area, if the building will be used in connection with that land use,

unless the risk management official issues a notice to the person under subsection (2). 2006, c. 22, s. 59 (1).

Issuance of notice

(2) The risk management official shall, on application, issue a notice to a person for the purpose of subsection (1) if, and only if, the applicant has paid all applicable fees and,

(a) neither section 57 nor section 58 applies to the activity for which the land is to be used at the location where the land is to be used; or

(b) section 58 applies to the activity for which the land is to be used at the location where the land is to be used and a risk management plan that applies to that activity at that location has been agreed to or established under section 56 or 58. 2006, c. 22, s. 59 (2).

Time for application

(3) If section 58 applies to the activity for which the land is to be used at the location where the land is to be used, an application for the issuance of a notice under subsection (2) may be made at the same time that an application is made in respect of the activity under section 58 or 60. 2006, c. 22, s. 59 (3).

Copies

(4) If a risk management official issues a notice under subsection (2), he or she shall give a copy of the notice to the persons prescribed by the regulations. 2006, c. 22, s. 59 (4).

Definitions

(5) In this section,

“building” has the same meaning as in the *Building Code Act, 1992*; (“bâtiment”)

“construct” has the same meaning as in the *Building Code Act, 1992*. (“construire”) 2006, c. 22, s. 59 (5).

APPENDIX B: Section 62 of O. Reg 287/07 of the *Clean Water Act, 2006*

62. The following provisions of the *Planning Act* are prescribed for the purposes of clause 59 (1) (a) of the *Clean Water Act, 2006*:

1. Section 22, with respect to requests to amend official plans.
2. Section 34, with respect to applications to amend zoning by-laws.
3. Section 39, with respect to applications to amend zoning by-laws to authorize a temporary use.
4. Section 41, with respect to applications for approval to undertake development in a site plan control area.
5. Section 45, with respect to applications for minor variances.
6. Section 51, with respect to applications for approval of plans of subdivision.
7. Section 53, with respect to applications for consents. O. Reg. 246/10, s. 12.

APPENDIX 6 – CONSULTATION

ENVIRONMENTAL QUALITY – KEVIN WEBB

I have reviewed the documentation and attachments and have no comments to add.

ENVIRONMENTAL SUSTAINABILITY – NOLAN LACHANCE

No comments to provide.

SITE PLAN CONTROL

Site Plan is not applicable for this proposed development pursuant to the Planning Act and City of Windsor By-law 1-2004.

Note: Site Plan applications are reviewed in EIS, under “Limit of Regulated Area”, to determine if ERCA is applicable.

ERCA – ALICIA GOOD

Thank you for providing our office with the opportunity to provide comments regarding the proposed updates to the City of Windsor Official Plan as required under the Source Protection Plan (SPP).

We understand that the purpose of this amendment is to update the policies in the City of Windsor Official Plan specific to the implementation of the Essex Region Source Protection Plan and the Ontario *Clean Water Act, 2006*. The Province of Ontario introduced the *Clean Water Act* in 2006 with the mandate to create Source Protection Plans with the goal of providing a framework and policies to reduce the risk posed by water quality and quantity threats to sources of drinking water.

The Essex Region Source Protection Plan (SPP) was implemented in 2015 and as part of the plan, municipalities are required to periodically update their planning documents to integrate the policies of the Source Protection Plan (SPP).

The proposed Official Plan amendments include:

- Mapping (Schedule K) in the Official Plan as required under the Source Protection Plan. Mapping includes vulnerable areas identified as ‘Intake Protection Zones’ (IPZs), ‘Highly Vulnerable Aquifers’ (HVAs) and ‘Significant Groundwater Recharge Areas’ (SGRAs);
- Updating definitions and terminology in the Official Plan to align with the Source Protection Plan (SPP);
- Increase overall awareness of the SPP requirements within the City of Windsor;
- Provide additional clarity and transparency with respect to the development review process as it relates to source protection plans and the written direction of the risk management official.

Please find attached a letter with comments from Dr. Katie Stammler, Source Water Protection Project Manager/Water Quality Scientist.

FINAL RECOMMENDATION

Our office has reviewed this Official Plan Amendment as presented, and we have **no objections**. If any further changes are proposed to this Official Plan Amendment, please continue to circulate our office for possible updated comments.

If you have any questions or require any additional information, please contact the undersigned.

Essex Region Source Protection Authority staff have reviewed the proposed draft Official Plan Amendment based on our existing policies in the Essex Region Source Protection Plan.

ERSPA – KATIE STAMMLER

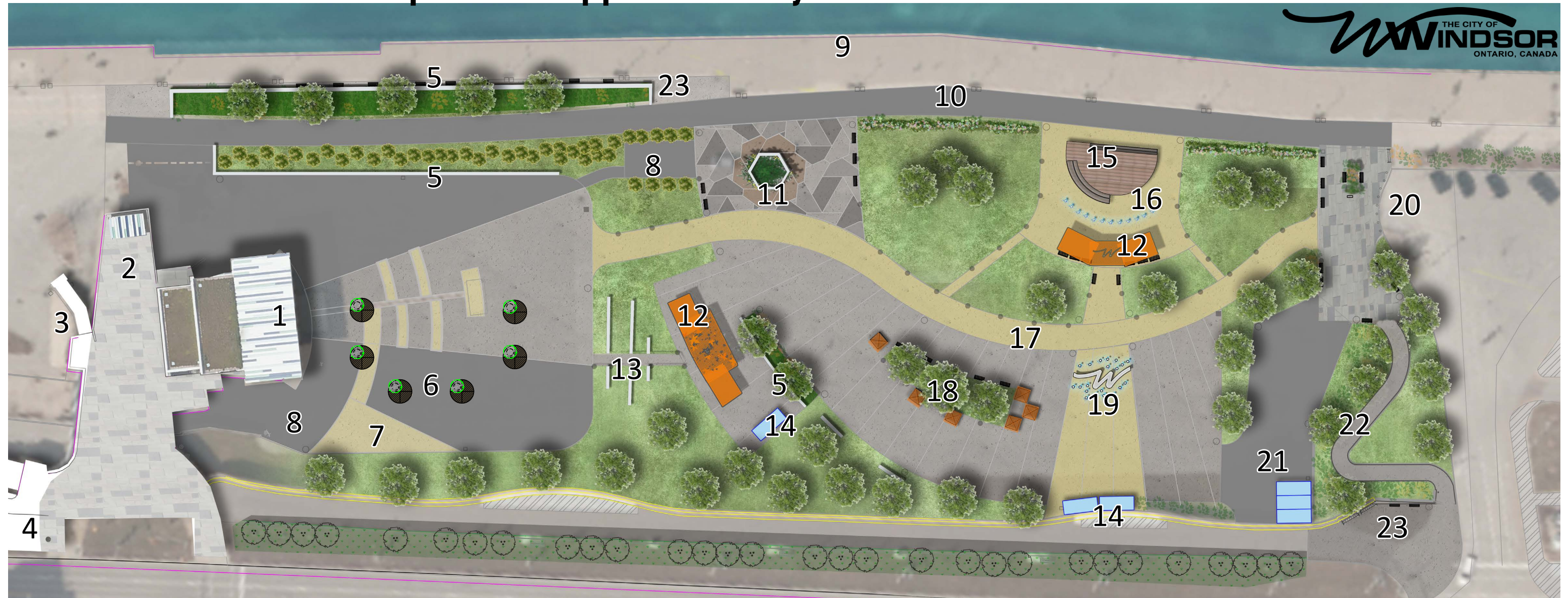
ERCA's Source Water Protection Project Manager, Katie Stammler, worked directly with City Planner, Frank Girardo in the development of this Official Plan Amendment. Mr. Girardo incorporated all comments provided during those discussions and we are pleased with the final result. The approach taken by the City of Windsor is simple and will be effective. It also future proofs the Official Plan with the use of Policy 5.3.9.2 which requires that any activity that is, or would be, a significant drinking water threat conform with all applicable Source Protection Policies.

Thank you for the opportunity to comment on the draft Official Plan and associated schedules. If you have any questions or require clarification, please feel free to contact me directly.

Katie Stammler, Source Water Protection Project Manager/Water Quality Scientist

Festival Plaza Redevelopment – Appendix A: Dynamic Destination

Parks Development 2024

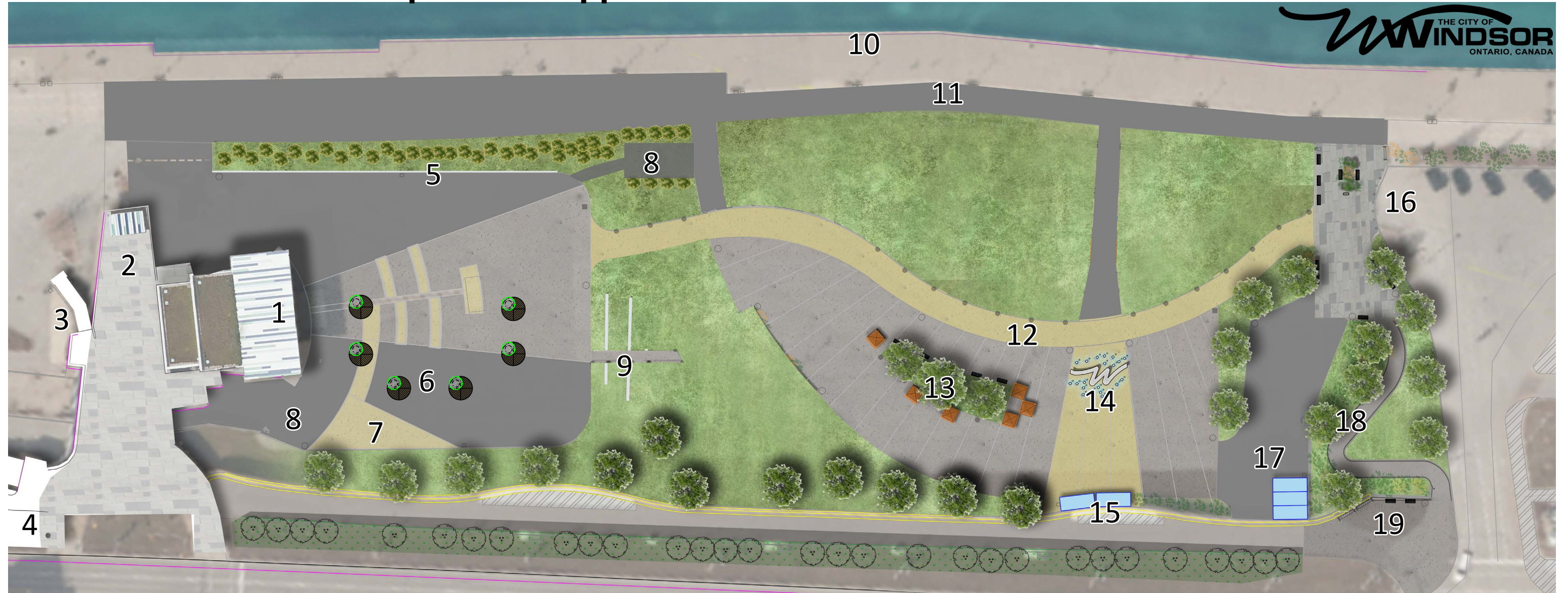


- 1. Existing stage
- 2. Existing washroom
- 3. Existing staircase
- 4. Existing accessible ramp
- 5. Raised planter with seating
- 6. Movable planters with benches
- 7. VIP area (portable tents)
- 8. Portable washroom area
- 9. Pedestrian riverfront pathway
- 10. Multiuse pathway (bike and service)
- 11. Iconic centerpiece (holiday tree)
- 12. Shade structure with benches
- 13. Stepped seating
- 14. Sea container kitchen/rental kiosks
- 15. Secondary stage
- 16. LightSpray jets
- 17. Main pathway
- 18. Umbrella picnic tables
- 19. WaterJet feature
- 20. Drop off area
- 21. Storage area with storage containers
- 22. Accessible pathway
- 23. Bike & e-scooter parking



Festival Plaza Redevelopment – Appendix B: Functional Elements

Parks Development 2024



- | | | | |
|--------------------------------|-----------------------------------|---|--|
| 1. Existing stage | 6. Movable planters with benches | 11. Multiuse pathway (bike and service) | 16. Drop off area |
| 2. Existing washroom | 7. VIP area (portable tents) | 12. Main pathway | 17. Storage area with storage containers |
| 3. Existing staircase | 8. Portable washroom area | 13. Umbrella picnic tables | 18. Accessible pathway |
| 4. Existing accessible ramp | 9. Stepped seating | 14. WaterJet feature | 19. Bike & e-scooter parking |
| 5. Raised planter with seating | 10. Pedestrian riverfront pathway | 15. Sea container kitchen/rental kiosks | |



Festival Plaza Redevelopment – Appendix C: Simple Features

Parks Development 2024



1. Existing stage
2. Existing staircase
3. Existing accessible ramp
4. Existing washroom
5. Movable planters
6. Portable washroom area
7. Pedestrian riverfront pathway
8. Multiuse pathway (bike and service)
9. Green space
10. Umbrella picnic tables
11. Bike & e-scooter parking
12. Accessible pathway
13. Storage area with storage containers

