



ADDITIONAL COUNCIL AGENDA

WEDNESDAY, May 27, 2015

6. DEPUTATIONS

- (d) Deborah Goss, resident will speak in opposition of the construction of the scoreboard in AE Crookes Community Park.

Petition P-1

Information Items I-7 to I-11

- (e) Marc Turcotte, resident will speak to his concerns regarding the construction of the scoreboard in AE Crookes Community Park.

Petition P-1

Information Items I-7 to I-11

- (f) Stormwater Charge Update - Additional Information on Residential Programs

Helen Noehammer, Director, Transportation and Infrastructure Planning will speak to the Stormwater Charge Update and the additional information on residential programs.

Corporate Report R-6

- (g) Stormwater Charge

Ed Bavington, resident will speak to the Stormwater Charge.

GC-0308-2015/May 20, 2015

8. INTRODUCTION AND CONSIDERATION OF CORPORATE REPORTS

- R-5 Report dated May 25, 2015, from the City Solicitor re: **Enersource Corporation – Unanimous Shareholder Resolution in Lieu of an Annual General Meeting.**

Recommendation

1. That City Council authorize the Mayor and City Clerk to execute a Resolution of the Shareholders of Enersource Corporation (“Enersource”) for the purpose of accepting Enersource’s audited consolidated financial statements for the fiscal year ended December 31, 2014; confirming the election of the its directors; and appointing KPMG LLP as its auditor.
2. That City Council authorize the Mayor and City Clerk to execute a Direction to Enersource designating Mayor Crombie and Councillor Saito as members of the Human Resources and Corporate Governance Committee and Councillor Starr as a member of the Nomination Committee each to hold such positions until the earlier of (i) each such person ceases to be a director of Enersource; and (ii) each such person’s successor is designated.

Motion

- R-6 Report dated May 25, 2015, from the Commissioner of Transportation and Workd re: **Stormwater Charge Update - Additional Information on Residential Programs.**

Recommendation

That the report dated May 25, 2015, from the Commissioner of Transportation and Works titled *Stormwater Charge Implementation Update – Additional Information on Residential Programs* be received for information.

Motion

9. **PRESENTATION OF COMMITTEE REPORTS**

- (c) Planning and Development Committee Report 7-2015 dated May 25, 2015.

Motion

11. PETITIONS

- P-1 A petition was received on May 22, 2015 with approximately 43 signatures opposing the construction of the scoreboard in AE Crookes Community Park (Ward 1).

Receive and refer to Community Service Department for a report

12. CORRESPONDENCE

- (a) Information Items: I-7-I-11

14. MOTIONS

- (a) To approve recommendations from the following Committee Reports:
- (iii) Recommendations PDC-0027-2015 to PDC-0033-2015 inclusive contained in the Planning and Development Committee Report 7-2015 dated May 25, 2015.
- (h) To authorize the Mayor and City Clerk to execute a Resolution of the Shareholders of Enersource Corporation ("Enersource") for the purpose of accepting Enersource's audited consolidated financial statements for the fiscal year ended December 31, 2014; confirming the election of the its directors; and appointing KPMG LLP as its auditor and to authorize the execution to direct Enersource designating Mayor Crombie and Councillor Saito as members of the Human Resources and Corporate Governance Committee and Councillor Starr as a member of the Nomination Committee each to hold such positions until the earlier of (i) each such person ceases to be a director of Enersource; and (ii) each such person's successor is designated.

Corporate Report R-5

- (i) To receive the report dated May 25, 2015, from the Commissioner of Transportation and Works titled *Stormwater Charge Implementation Update – Additional Information on Residential Programs*.

Corporate Report R-6

15. INTRODUCTION AND CONSIDERATION OF BY-LAWS

- B-12 A by-law to authorize the execution of a Joint Use License Agreement between the Corporation of the City of Mississauga and Peel District School Board for the reconstruction, maintenance and public access of four tennis courts located at 70 Mineola Road East.

GC-0320-2015/May 20, 2015

- B-13 A by-law to authorize the execution of an Amending Agreement to the Amended and Restated Development Agreement Between OMERS Realty Management Corporation and Square One Property Corporation and The Corporation of the City of Mississauga (H OZ 13/004 W4) (Ward 4).

Corporate Report R-3

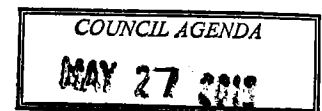
- B-14 A by-law to authorize the execution of a Waiver of Compensation and Indemnity Agreement between OMERS Realty Management Corporation and Square One Property Corporation and The Corporation of the City of Mississauga (H OZ 13/004 W4) (Ward 4).

Corporate Report R-3

18. CLOSED SESSION

- (a) Pursuant to the *Municipal Act*, Section 239 (2)
- (vi) Litigation or potential, including matters before administrative tribunals, affecting the municipality or local board re: **Proposed Settlement of 2009 Development Charges Appeals by Building Industry and Land Development Association (BILD) and by Amacon Development (City Centre) Corp.**

REPORT 7 – 2015



TO: MAYOR AND MEMBERS OF COUNCIL

The Planning and Development Committee presents its seventh report of 2015 from its meeting held on May 25, 2015, and recommends:

PDC-0027-2015

That the report dated May 5, 2015 from the Director of the Building Division regarding Sign By-law 0054-2002, as amended, and the requested one (1) Sign Variance Applications described in Appendix 1, be adopted, as amended, in accordance with the following;

1. That the following Sign Variances **be granted**:

- (a) Sign Variance Application 15-04866
Ward 5
2215296 Ontario Inc.
7280 Dixie Rd.

To permit the following:

- (i) Two (2) billboards each with changing copy sign faces.
- (ii) The billboards adhere to the standards set for the Celebration Square billboards facing oncoming traffic on Burnhamthorpe Road for dwell times, illumination standards and other technical issues.
- (iii) That the applicant agree to sign a waiver that releases the City from any and all liabilities.

File: BL.03-SIG (2015)

PDC-0028-2015

That the Report dated May 5, 2015, from the Commissioner of Planning and Building regarding proposed amendments to Mississauga Official Plan (MOP) and/or the Zoning By-law, to bring the zoning and land use designations into conformity for various properties, be received for information, and notwithstanding planning protocol, that the Recommendation Report be brought directly to a future Council meeting with the possible exception of the property located at 3092 Mavis Road as outlined in Appendix I-2 entitled *Summary Chart of Proposed Amendments* pending further discussion with the Ward Councillor.

File: BL.09-MOP (Wards 1-11)

PDC-0029-2015

- 1. That the report titled "Provincial Coordinated Land Use Planning Review", dated May 5, 2015, from the Commissioner of Planning and Building, be approved and forwarded, by the City Clerk, to the Ministry of Municipal Affairs and Housing, the Association of Municipalities of Ontario (AMO), the Region of Peel, the City of Brampton and Town of Caledon.

2. That the letter dated May 21, 2015 from the Building Industry and Land Development Association (BILD) be received.

File: LA.07.PRO

PDC-0030-2015

That the report titled "Provincial Bill 73 – *Smart Growth for Our Communities Act, 2015*", dated May 5, 2015, from the Commissioner of Planning and Building, be approved and forwarded, by the City Clerk, to the Ministry of Municipal Affairs and Housing (EBR Registry Number: 012-3651), the Association of Municipalities of Ontario (AMO) and the Region of Peel.

File: LA.07.PRO

PDC-0031-2015

That the Report dated May 5, 2015, from the Commissioner of Planning and Building regarding applications by Forest Park Circle Ltd. to permit two new condominium apartment buildings of 12 and 15 storeys in addition to the two existing rental apartment buildings under File OZ 12/009 W3, at 1850 Rathburn Road East and 4100 Ponytrail Drive, be received for information.

File: OZ 12/009 W3

PDC-0032-2015

1. That the next steps identified within the body of the report titled "Second Unit Implementation Strategy - Update Report" dated May 5, 2015 by the Commissioner of Planning and Building, be approved.
2. That staff prepare a Resolution for Council to be sent to the Province of Ontario advising that its mandate with respect to Second Units is difficult to implement without specific regulations and guidelines; that a fund be set up by the Province to provide incentives and a simple, affordable process to encourage homeowners to legalize their second units; that the authority of municipal law enforcement officers be expanded to include access to illegal second units; and that other municipalities in the Greater Toronto Area be requested to send similar requests to the Province through the Association of Municipalities of Ontario.

File: CD 06 AFF

PDC-0033-2015

1. That the Report from the Commissioner of Transportation and Works dated May 6, 2015 entitled "Second Unit Licensing Update" be received for information.
2. That staff be directed to review the licensing of Second Units and report back to the Committee.



Corporate Report

Clerk's Files

Originator's
Files

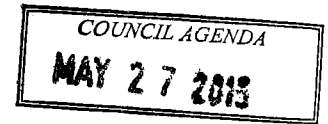
R-5

DATE: May 25, 2015

TO: Mayor and Members of Council
Meeting Date: May 27, 2015

FROM: Mary Ellen Bench, BA, JD, CS
City Solicitor

SUBJECT: **Enersource Corporation – Unanimous Shareholder Resolution in
Lieu of an Annual General Meeting**



- RECOMMENDATION:**
1. That City Council authorize the Mayor and City Clerk to execute a Resolution of the Shareholders of Enersource Corporation ("Enersource") for the purpose of accepting Enersource's audited consolidated financial statements for the fiscal year ended December 31, 2014; confirming the election of the its directors; and appointing KPMG LLP as its auditor.
 2. That City Council authorize the Mayor and City Clerk to execute a Direction to Enersource designating Mayor Crombie and Councillor Saito as members of the Human Resources and Corporate Governance Committee and Councillor Starr as a member of the Nomination Committee each to hold such positions until the earlier of (i) each such person ceases to be a director of Enersource; and (ii) each such person's successor is designated.

BACKGROUND: Enersource's Board has recommended that Enersource's shareholders ("Shareholders") execute a resolution to deal with the following matters in lieu of an annual general meeting:

1. Accept the audited consolidated financial statements of Enersource for the fiscal year ended December 31, 2014 (a copy of which is attached hereto as Appendix 4);
2. Confirm the election of the nominees of The Corporation of the City of Mississauga (the "City") and BPC Energy Corporation ("Borealis") as directors of Enersource; and
3. Appoint KPMG LLP as the auditors for Enersource until the close of the next annual meeting of Shareholders.

Section 2.20 of the Amended and Restated Shareholders' Agreement amongst the City, Borealis and Enersource dated June 1, 2012 (the "Shareholders' Agreement") requires the City to designate two (2) directors as members of the Human Resources and Corporate Governance Committee and one (1) director as a member of the Nominating Committee, each of whom may, but not need be, Independent as defined in the Shareholders' Agreement.

COMMENTS:

The Ontario *Business Corporations Act* authorizes shareholders of a corporation to pass a shareholders' resolution in lieu of holding an annual general meeting. The Board of Directors of Enersource is recommending that the City and Borealis exercise this option under the Shareholders' Agreement. A copy of the Resolution of the Board of Directors of Enersource is attached as Appendix 1. As the only matters for consideration do not result in any change to current operations or to membership on the Board of Directors, it is appropriate for the Shareholders to deal with these matters by resolution in lieu of an annual general meeting. A copy of the proposed resolution is attached as Appendix 2. A copy of the Audited Financial Statements of Enersource for the year ended December 31, 2014 is attached as Appendix 4.

The Shareholders' Agreement requires the City to designate directors as members of each of the Human Resources and Corporate Governance Committee and the Nominating Committee. The City designates need not be Independent. Currently, Mayor Crombie and Councillor Saito are the City's designated members of the Human Resources and Corporate Governance Committee and Councillor Starr is the City's designated member of the Nominating Committee.

If Council agrees to redesignate these individuals as members of these committees, they will hold such positions until the earlier of: (i) each such person ceases to be a director of Enersource, and (ii) each such person's successor is designated. A copy of the proposed direction is attached as Appendix 3.

FINANCIAL IMPACT: None.

CONCLUSION: It is recommended that the City and Borealis pass a Shareholders' Resolution in lieu of holding an Annual General Meeting to accept the audited financial statements for the fiscal year ended December 31, 2014; to confirm the membership of the Board of Directors; and to appoint KPMG LLP as Enersource's auditors until the close of the next annual meeting of Shareholders. It is also recommended that Council designate Mayor Crombie and Councillor Saito as members of the Human Resources and Corporate Governance Committee and Councillor Starr as member of the Nominating Committee, as required by Section 2.20 of the Shareholders' Agreement, and authorize the execution of a Direction addressed to Enersource reflecting same.

ATTACHMENTS:

Appendix 1:	Enersource Resolution of the Board of Directors.
Appendix 2:	Enersource proposed Shareholders' resolution in lieu of an annual general meeting
Appendix 3:	Enersource proposed City direction to Enersource re: Designating Directors to the Human Resources and Corporate Governance Committee and Nominating Committee

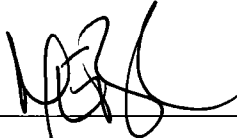
R-5(c)

Council

- 4 -

May 25, 2015

Appendix 4: Audited Financial Statements for the year ended
December 31, 2014



Mary Ellen Bench, BA, JD, CS
City Solicitor

Prepared By: Mary Ellen Bench, City Solicitor

ENERSOURCE CORPORATION
(the "Corporation")
RESOLUTION of the Board of Directors

Subject: ANNUAL MEETING OF THE SHAREHOLDERS

Moved by: Doug Elliott **Resolution Number:** 2015-083

Seconded by: Linda Kuga Pikuliin **Page** 1 **of** 1

WHEREAS the *Business Corporations Act* (Ontario) requires that Enersource Corporation hold an annual meeting of its shareholders;

AND WHEREAS a unanimous resolution of the shareholders may satisfy the requirements to hold such a meeting;

AND WHEREAS it is desirable to have the Chair and the President and Chief Executive Officer of the Corporation present an annual report to a meeting of the Council for the City of Mississauga;

AND WHEREAS it is desirable to have the Chair and the President and Chief Executive Officer of the Corporation present an annual report to representatives of BPC Energy Corporation;

NOW THEREFORE BE IT RESOLVED as follows:

1. That the Corporation circulate to its two shareholders a written resolution which, if adopted, would satisfy the obligation to hold an annual meeting of shareholders;
2. That the Corporation request an opportunity to have its Chair and the President and Chief Executive Officer address a meeting of the Council for the City of Mississauga at a mutually convenient time;
3. That the Corporation request an opportunity to have its Chair and the President and Chief Executive Officer address representatives of BPC Energy Corporation at a mutually convenient time; and,
4. That management be directed to take all actions and do all things so as to give effect to the meaning and intent of this resolution.

Passed 12th **Day of** May **20** 15



APPENDIX 2

2-5(e)

ENERSOURCE CORPORATION
(the "Corporation")
RESOLUTION OF THE SHAREHOLDERS

RESOLVED THAT:

1. The audited consolidated financial statements of the Corporation for the fiscal year ended December 31, 2014, all as submitted to the shareholders, are hereby accepted.
2. That each of the following named persons is hereby elected as a director of the Corporation to hold such office until the earlier of (i) the close of the next annual meeting of shareholders; and (ii) his/her successor is elected or appointed;
 - (a) as nominees of The Corporation of the City of Mississauga as Independent Directors
 1. Gerald Beasley
 2. Doug Elliott
 3. Linda Kuga Pikulin
 4. Norman Loberg
 5. Robert MacCallum
 6. David Warner
 - (b) as nominee of BPC Energy Corporation
 1. Annesley Wallace
3. That each of the following named persons is hereby elected as a director of the Corporation to hold such office until the earliest of (i) the close of the next annual meeting of shareholders; (ii) his/her successor as director is elected or appointed and (iii) he/she ceases to be a Councillor for the City of Mississauga.
 - (a) as nominees of The Corporation of the City of Mississauga
 1. Mayor Bonnie Crombie
 2. Pat Saito
 3. Ron Starr

2-5(f)

4. KPMG LLP is hereby appointed the auditor of the Corporation until the close of the next annual meeting of shareholders, at such remuneration as may be fixed by the directors and the directors are hereby authorized to fix such remuneration.

The foregoing resolutions are hereby passed as evidenced by the signatures of the shareholders of the Corporation entitled to vote pursuant to the provisions of the *Business Corporations Act* (Ontario).

DATED as of this day of , 2015.

BPC ENERGY CORPORATION

THE CORPORATION OF THE CITY OF
MISSISSAUGA

Per: Authorized Signing Officer

Name:

Title:

Per: Authorized Signing Officer

Name:

Title:

Per: Authorized Signing Officer

Name:

Title:

Per: Authorized Signing Officer

Name:

Title:

R-5(g)

APPENDIX 3

DIRECTION

TO: ENERSOURCE CORPORATION (the "Corporation")

FROM: THE CORPORATION OF THE CITY OF MISSISSAUGA

1. In accordance with the provisions of Section 2.20(1) of the Corporation's Shareholders' Agreement, the undersigned hereby designates as its appointees to the Corporation's Human Resources and Corporate Governance Committee each of the following two directors of the Corporation: **Bonnie Crombie** and **Pat Saito** to hold such position until the earlier of (i) such person ceasing to be a director of the Corporation and (ii) such person's successor having been duly designated by the undersigned.
2. In accordance with the provisions of Section 2.20(2) of the Corporation's Shareholders' Agreement, the undersigned hereby designates as its appointee to the Corporation's Nominating Committee the following director of the Corporation: **Ron Starr** to hold such position until the earlier of (i) such person ceasing to be a director of the Corporation and (ii) such person's successor having been duly designated.

DATED this day of , 2015

**THE CORPORATION OF THE CITY OF
MISSISSAUGA**

by: _____

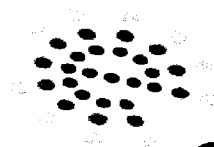
Name:

Title:

by: _____

Name:

Title:



enersource

Consolidated Financial Statements of

ENERSOURCE CORPORATION

Years ended December 31, 2014 and 2013

2-5a)

ENERSOURCE CORPORATION
Consolidated Statement of Financial Position
(In thousands of Canadian dollars)
As at December 31, 2014 and 2013

	Note	December 31, 2014	December 31, 2013 Recasted- Note 2(d)
Assets			
Current assets:			
Cash and cash equivalents	5	\$ 15,322	\$ 58,800
Accounts receivable	6	59,414	58,172
Unbilled revenue		73,045	70,049
Income taxes receivable		711	-
Inventories	2,7	4,073	3,104
Prepaid expenses		2,181	3,521
Customer deposits	8	23,367	21,920
Total current assets		178,113	215,566
Non-current assets:			
Property, plant and equipment	2,9	556,617	531,936
Intangible assets	10	16,309	17,330
Promissory note	11	2,068	-
Deferred tax assets	13	16,747	13,393
Total non-current assets		591,741	562,659
Total assets		\$ 769,854	\$ 778,225
Liabilities and Shareholders' Equity			
Current liabilities:			
Accounts payable and accrued liabilities	14	\$ 105,858	\$ 109,691
Income taxes payable		-	490
Advance payments		4,962	3,672
Deferred revenue		77	241
Customer deposits	8	23,367	21,920
Current portion of environmental provision	21	1,600	2,825
Total current liabilities		135,864	138,839
Non-current liabilities:			
Debentures payable	15	318,137	318,042
Deferred contributions	16	15,153	11,333
Post-employment benefits	17	7,035	5,986
Environmental provision	21	1,267	-
Total non-current liabilities		341,592	335,361
Total liabilities		477,456	474,200
Shareholders' equity:			
Share capital	18	175,691	175,691
Accumulated other comprehensive income		446	916
Retained earnings		116,261	127,418
Total shareholders' equity		292,398	304,025
Total liabilities and shareholders' equity		\$ 769,854	\$ 778,225

The accompanying notes are an integral part of the consolidated financial statements.

On behalf of the Board of Directors:

Director

Director

2-5(j)

ENERSOURCE CORPORATION

Consolidated Statement of Comprehensive Income

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

	Note	December 31, 2014	December 31, 2013
Revenue:			
Energy sales	23	\$ 786,505	\$ 765,984
Distribution	23	111,675	124,010
Services		9,779	12,452
Other revenue	24	21,020	18,728
		928,979	921,174
Operating expenses:			
Energy purchases	23	801,795	770,026
Employee salaries and benefits		35,532	36,085
Materials and transportation		6,065	6,206
Contract labour		9,198	8,334
Other expenses		12,247	13,408
Conservation and demand management	24	14,546	14,274
Depreciation of property, plant and equipment	9	26,040	25,608
Amortization of intangible assets		3,556	3,198
		908,979	877,139
Results from operating activities		20,000	44,035
Non-operating revenue (expense):			
Interest income		816	1,212
Interest expense		(16,248)	(16,047)
Interest expense on accrued post-employment benefits		(285)	(260)
		(15,717)	(15,095)
Profit before income tax expense		4,283	28,940
Income tax expense	12	869	8,165
Profit for the year		3,414	20,775
Other comprehensive income (loss) net of income tax:			
Remeasurements of the defined benefit obligation		(639)	1,247
Income tax recovery (expense)		169	(331)
		(470)	916
Total comprehensive income for the year		\$ 2,944	\$ 21,691

The accompanying notes are an integral part of the consolidated financial statements.

R-5110

ENERSOURCE CORPORATION**Consolidated Statement of Cash Flows**

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

	Note	December 31, 2014	December 31, 2013 Recasted-Note 2(d)
Cash flows from operating activities:			
Comprehensive income for the year		\$ 2,944	\$ 21,691
Adjustments for:			
Depreciation of property, plant and equipment		26,040	25,608
Amortization of intangible assets		3,556	3,198
Amortization of deferred contributions		(318)	(195)
Gain on disposal of property, plant and equipment		(56)	(183)
Post-employment benefits		1,049	(791)
Environmental provision	21	1,267	-
Promissory note	11	(2,068)	-
Income tax expense		700	8,496
Interest income		(816)	(1,212)
Interest expense		16,248	16,047
Income tax paid		(5,253)	(5,085)
		43,293	67,574
Change in non-cash working capital	19	(7,192)	(4,727)
Net cash from operating activities		36,101	62,847
Cash flows from investing activities:			
Customer deposits		(1,447)	(2,188)
Interest received		853	1,290
Capitalized interest		348	379
Additions to property, plant and equipment		(51,278)	(53,856)
Additions to intangible assets		(2,699)	(2,301)
Additions to deferred contributions		4,138	5,944
Proceeds from sale of property, plant and equipment		131	231
Cash used in investing activities		(49,954)	(50,501)
Cash flows from financing activities:			
Customer deposits		1,447	2,188
Dividend paid	18	(14,571)	(12,080)
Interest paid		(16,501)	(16,378)
Cash used in financing activities		(29,625)	(26,270)
Decrease in cash and cash equivalents, during the year		(43,478)	(13,924)
Cash and cash equivalents, beginning of year		58,800	72,724
Cash and cash equivalents, end of year		\$ 15,322	\$ 58,800

The accompanying notes are an integral part of the consolidated financial statements.

R-5(1)

ENERSOURCE CORPORATION
Consolidated Statement of Changes in Equity
(In thousands of Canadian dollars)
Years ended December 31, 2014 and 2013

	Share Capital	Accumulated Other Comprehensive Income	Retained Earnings	Total Equity
Balance at January 1, 2014	\$ 175,691	\$ 916	\$ 127,418	\$ 304,025
Profit for the year	-	-	3,414	3,414
Other comprehensive loss, net of tax	-	(470)	-	(470)
Dividends paid	-	-	(14,571)	(14,571)
Balance at December 31, 2014	\$ 175,691	\$ 446	\$ 116,261	\$ 292,398
<hr/>				
Balance at January 1, 2013	\$ 175,691	\$ (926)	\$ 119,649	\$ 294,414
Profit for the year	-	-	20,775	20,775
Other comprehensive income, net of tax	-	916	-	916
Accumulated other comprehensive income transferred to retained earnings	-	926	(926)	-
Dividends paid	-	-	(12,080)	(12,080)
Balance at December 31, 2013	\$ 175,691	\$ 916	\$ 127,418	\$ 304,025

The accompanying notes are an integral part of the consolidated financial statements.

R-5(m)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

1. General Information

a) Corporate Information

Enersource Corporation (the "Corporation"), incorporated under the Ontario Business Corporations Act, was formed to conduct electricity distribution and non-regulated utility service ventures. The Corporation is owned 90% by the City of Mississauga (the "City") and 10% by BPC Energy Corporation ("Borealis"), a wholly owned subsidiary of the Ontario Municipal Employees Retirement System ("OMERS").

The Corporation's equity is not traded in a public market. The Corporation's registered office is located at 2185 Derry Road West in Mississauga, Ontario, L5N 7A6.

The accompanying consolidated financial statements include the accounts of the Corporation's wholly owned subsidiaries: Enersource Hydro Mississauga Inc. ("Enersource Hydro"), Enersource Services Inc., Enersource Technologies Inc. ("Technologies") and Enersource Power Services Inc. ("Power Services"). On July 7, 2014, Enersource Hydro Mississauga Services Inc. officially changed its name to Enersource Power Services Inc.

b) Nature of operations

The Corporation provides electricity distribution services to businesses and residences in the City of Mississauga, Ontario through its subsidiary, Enersource Hydro.

Power Services provides utility services, including electricity distribution infrastructure design, construction and operations and streetlight construction and maintenance services to customers in Ontario.

Enersource Services Inc. is the parent company of Power Services, the Corporation's non-regulated businesses, which also owns 100% of Technologies.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

R-5(n)

2. Basis of Preparation

a) Statement of compliance

The accompanying annual consolidated financial statements have been prepared in accordance with *International Financial Reporting Standards ("IFRS")* as issued by the *International Accounting Standards Board ("IASB")*.

These consolidated financial statements have been approved by the Corporation's Board of Directors on February 27, 2015.

b) Basis of measurement

These consolidated financial statements have been prepared on a historical cost basis.

c) Rate setting

Enersource Hydro, as an electricity distributor, is both licensed and regulated by the Ontario Energy Board ("OEB") which has a legislative mandate to oversee various aspects of the electricity industry. The OEB exercises statutory authority through setting or approving all rates charged by Enersource Hydro and establishing standards of service for Enersource Hydro's customers.

Enersource Hydro is subject to a cost of service regulatory mechanism under which the OEB establishes the revenues required to: (i) recover the forecast operating costs, including depreciation and amortization and income taxes, of providing the regulated service, and (ii) provide a fair and reasonable return on utility investment, or rate base. As actual operating conditions may vary from forecast, actual returns achieved can differ from approved returns.

The OEB has the power to establish electricity prices to be charged to low volume consumers and designated consumers who do not choose an electricity retailer. The OEB may adjust electricity commodity prices charged to these consumers every six months as required.

On April 27, 2012, Enersource Hydro submitted a cost of service rate application to the OEB to change distribution rates effective January 1, 2013. The application was approved by the OEB on December 19, 2012.

On August 16, 2013, Enersource Hydro submitted an Incentive Regulation Mechanism Application to the OEB to change distribution rates effective January 1, 2014. The application was approved by the OEB on December 5, 2013.

2-560

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

2. Basis of Preparation (continued)

d) Change in classification

During the current year, the Corporation modified the classification of major spare parts from inventories to property, plant and equipment to reflect more appropriately the way in which economic benefits are derived from the use of these items. Comparative amounts in the statement of financial position and the statement of cash flows were reclassified for consistency. These reclassifications did not have any impact on the statement of comprehensive income or the statement of changes in equity.

The following table summarizes the impact of the reclassification on the Corporation's previously reported results:

Statement of Financial Position	Property, plant and equipment	Inventories
As at December 31, 2013	\$ 526,557	\$ 8,483
Reclassification	5,379	(5,379)
As at December 31, 2013 recasted	\$ 531,936	\$ 3,104

Statement of Cash Flows	Additions to property, plant and equipment	Non-cash working capital
As at December 31, 2013	\$ (48,477)	\$ (10,106)
Reclassification	(5,379)	5,379
As at December 31, 2013 recasted	\$ (53,856)	\$ (4,727)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

2-5(p)

3. Key Accounting Judgements, Estimates and Assumptions

The preparation of consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and amounts reported and disclosed in the financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future periods affected.

Key sources of estimation uncertainty and judgments at the end of the reporting period that could have a significant impact on the consolidated financial statements, relate to the following:

a) Useful lives of depreciable assets

The Corporation relies on a third party independent study to componentize and determine the estimated useful lives of its distribution system assets. The useful life values from the study were derived from industrial statistics, research studies, reports and past utility experience. Actual lives of assets may vary from estimated useful lives.

b) Post-employment benefits other than pensions

The costs of post-employment benefits are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, any expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

c) Accounts receivable impairment

In determining the allowance for doubtful accounts, the Corporation considers historical loss experience of account balances based on the aging and arrears status of accounts receivable balances.

d) Unbilled revenue

Unbilled revenue is based on either the actual usage at the end of the period or an assessment of unbilled electricity distribution services supplied to customers between the date of the last meter reading and the period ending date. The Corporation applies judgement to the measurement of the estimated consumption and to the valuation of that consumption.

R-5(q)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

4. Significant Accounting Policies

a) Financial instruments

All financial assets of the Corporation are classified as loans and receivables and all financial liabilities are classified as other financial liabilities. These financial instruments are recognized initially at fair value plus any directly attributable transaction costs. Subsequently they are accounted for based on their classification as following:

i) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

Financial assets are assessed at each reporting period to determine whether there is any objective evidence that they are impaired. Impairment provisions are recognized when there is objective evidence that the Corporation will be unable to collect all of the amounts due under the terms receivable. The impairment loss is calculated as the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable. All impairment losses are recognized in net income.

Loans and receivables are comprised of cash and cash equivalents, accounts receivable, promissory note, unbilled revenue and customer deposits.

ii) *Other financial liabilities*

All non-derivative financial liabilities are classified as other liabilities. They are initially recognized at fair value plus transaction costs that are directly attributable to their issue, and are subsequently carried at amortised cost using the effective interest rate method.

Financial liabilities are derecognized from the statement of financial position when the Corporation is discharged from the obligation, or when the obligation is cancelled or expired.

Financial liabilities are further classified as current or non-current depending on whether they are due within twelve months of the reporting date.

Other financial liabilities are comprised of accounts payable and accrued liabilities, advance payments, debentures payable and deposits payable.

The Corporation does not enter into derivative instruments.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

R-5(r)

4. Significant Accounting Policies (continued)

b) Inventories

Inventories consist of parts and supplies acquired for internal construction, consumption or recoverable work. The Corporation accounts for major spare parts and standby equipment as property, plant and equipment.

Inventory is carried at the lower of cost and net realizable value, with cost determined on a weighted average cost basis net of a provision for obsolescence. Cost is comprised of the purchase price and other directly attributable expenditures to bring the inventories to their present condition and location.

c) Customer deposits

Customers may be required to post security to obtain electricity or other services, which are interest bearing and refundable on demand. Where the security posted is in the form of cash or cash equivalents, these amounts are recorded as customer deposits and are reported separately from the Corporation's own cash and cash equivalents.

d) Property, plant and equipment ("PP&E")

PP&E is measured at cost less accumulated depreciation and impairment losses. Cost includes all directly attributable expenditures to acquire and bring the asset into operation including labour, employee benefits, materials and transportation costs, contracted services and borrowing costs where applicable. Subsequent expenditures are included in an asset's carrying amount or recognized as a separate asset, where appropriate, only when it is probable that future economic benefits associated with the item will flow to the Corporation and the cost can be reliably measured. All other subsequent expenditures, including the costs of day-to-day servicing, repairs and maintenance, are expensed as incurred.

An asset is derecognized at its carrying value when it is disposed of or when no future economic benefits are expected from its use. The gain or loss arising on the disposal or retirement of an item of PP&E is determined as the difference between the proceeds from sale and the carrying amount of the asset, and is recognized in the statement of comprehensive income.

Major spare parts and standby equipment are accounted for as PP&E since they support the Corporation's distribution system reliability. Depreciation of PP&E is recorded in the statement of comprehensive income on a straight-line basis over the estimated useful life of each component of PP&E. The estimated useful lives, residual values and depreciation methods are reviewed at the end of each annual reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

2.5(5)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

4. Significant Accounting Policies (continued)

Estimated useful lives for the main categories of PP&E are shown in the table below:

Buildings and other fixtures	20 - 60 years
Distribution system and station equipment	15 - 40 years
Overhead and underground distribution system	15 - 55 years
Other PP&E	3 - 25 years

Assets under construction and spare parts accounted as PP&E, which are not available for use, are not depreciated.

During the construction period of qualifying assets, borrowing costs are capitalized as a component of the cost of self-constructed assets. The capitalization rate is the Corporation's weighted average cost of borrowings.

e) Intangible assets

Intangible assets include easements and computer software.

Easements are measured at cost and are held in perpetuity. Since there is no foreseeable limit to the period over which these easements are expected to provide benefit to the Corporation, they have been assessed as having indefinite useful lives and are not amortized.

Computer software is measured at cost less accumulated amortization and impairment losses. Cost includes expenditures associated with the initial acquisition or development and other directly attributable expenditures to prepare the asset for its intended use.

Computer software is amortized on a straight line basis over the estimated useful life of the related asset from the date that they are available for use. The estimated useful lives and amortization methods are reviewed at the end of each annual reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Software in development is not amortized.

Estimated useful lives for intangible assets are shown in the table below:

Computer software	2 - 10 years
Easements	Indefinite

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

2-5(+)

4. Significant Accounting Policies (continued)

f) Impairment of non-financial assets

The carrying amounts of non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is tested and assessed.

PP&E and intangible assets with finite lives are tested for recoverability at the cash-generating unit ("CGU") level (or groups of CGUs), which is the smallest identifiable group of assets that generates independent cash inflows. An impairment of PP&E and intangible assets with finite lives is recognized in the statement of comprehensive income when the asset's carrying value exceeds its estimated recoverable amount. The recoverable amount is the higher of its value in use and fair value less costs of disposal. Where fair value less costs to sell is not reliably available, value in use is used as the recoverable amount. Value in use is calculated as the present value of the estimated future cash flows expected to be derived from an asset, CGU or group of CGUs.

The Corporation evaluates indefinite life intangible assets for impairment annually or whenever events or changes in circumstances indicate the carrying amount may not be recoverable. For purposes of such an evaluation, the fair value estimate is compared to the carrying amount of the asset to determine if a write-down is required. The impairment loss is measured as the amount by which the carrying amount of the asset exceeds its fair value.

An impairment charge may be reversed only if there is objective evidence that a change in the estimate used to determine the asset's recoverable amount since the last impairment was recognized is warranted. A reversal of an impairment charge is recognized immediately in the statement of comprehensive income

g) Regulatory accounting

On January 30, 2014, the IASB issued interim standard *IFRS 14, Regulatory Deferral Accounts*. This standard allows first-time adopters of IFRS to apply previous Generally Accepted Accounting Principles to account for rate-regulated assets and liabilities. As the Corporation is not a first-time adopter, it does not recognize assets and liabilities arising from rate regulated activities. Instead, the Corporation records revenues in accordance with its revenue recognition policy and expenses as operating costs when incurred. Regulatory balances that have an effect on comprehensive income under IFRS are disclosed in Note 23.

2-5(u)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements
(In thousands of Canadian dollars)
Years ended December 31, 2014 and 2013

4. Significant Accounting Policies (continued)

h) Revenue recognition

The Corporation's principal sources of revenue are:

(i) Energy sales and distribution revenue

Energy sales and distribution revenue are recorded on the basis of cyclical billings based on electricity usage and include unbilled revenue for electricity consumed but not yet billed. The unbilled revenue accrual for the period is based on estimated energy consumption. Energy sales are recognized based on OEB and Independent Electricity System Operator ("IESO") prevailing energy rates and electricity consumed by customers. Distribution revenue attributable to the delivery of electricity is recognized based upon OEB-approved distribution rates and estimated electricity consumed by the customer.

(ii) Services revenue

Services revenue related to the sale of non-regulated services are recognized as services are rendered or contract milestones are achieved. Amounts received in advance of these milestones are presented as deferred revenue.

(iii) Other revenue

Other revenue includes government grants under Conservation and Demand Management ("CDM") programs, amortization of customer contributions and other general revenue. Government grants under CDM programs are recognized when there is reasonable assurance that the grant will be received and all related conditions will be met. Grants are recognized as income on a systematic basis over the period to match to the costs they are intended to compensate.

The Corporation receives customer contributions to construct certain items of PP&E. These contributions are recorded as deferred contributions and amortized into income over the life of the related asset.

Other general revenues are recognized as the services are rendered.

i) Employee benefits

(i) Short-term employee benefits

The Corporation provides short-term employee benefits such as salaries, employment insurance, short-term compensated absences, health and dental care. Short-term employee benefit obligations are measured on an undiscounted basis and are recognized as the related service is provided. Short-term employee benefits are recognized as an expense unless they qualify for capitalization as part of an item of PP&E or intangible asset.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

R-5(v)

4. Significant Accounting Policies (continued)

(ii) Defined benefit pension plan

The Corporation's current pension plan is administered by OMERS and is a multi-employer public sector defined benefit pension plan funded by equal contributions from participating employers and employees as well as by investment earnings of the plan. Pension contributions received from all OMERS employers and members are combined and used jointly to purchase investments. Under OMERS' funding and investment structure, investment and actuarial evaluations are determined on a commingled basis across all employers and as a result, information for individual employers is unavailable.

As the Corporation does not have the information to account for its proportionate share of the defined benefit obligation and plan assets, the Corporation accounts for its participation in OMERS as a defined contribution plan, and all contributions to the plan are recognized as an expense.

(iii) Post-employment benefits

The Corporation provides post-employment life, health, and dental benefits to its employees. An actuary determines the cost of these benefits as well as measures the plan obligation. The actuary uses the projected unit credit method, prorated on service and based on management's best estimate and assumptions. Under this method, the projected post-employment benefit is deemed to be earned on a pro rata basis over the years of service in the attribution period, and ends at the earliest age the employee could retire and qualify for benefits.

Remeasurements of the net defined benefit liability, which are comprised of actuarial gains and losses, are recognized immediately in the statement of financial position with a charge or credit to other comprehensive income. Current service costs are recognized in the statement of comprehensive income under employee salaries and benefits and net interest expense on accrued post-employment benefits are presented as a separate line in the statement of comprehensive income. The Corporation accumulates remeasurements of the defined benefit obligation and transfers them to retained earnings upon OEB's review and approval.

j) Deferred contributions

Certain assets may be acquired or constructed with financial assistance in the form of contributions from customers when the estimated revenue is less than the cost of providing service or where special equipment is needed to supply the customers' specific requirements.

Since the contributions will provide customers with ongoing access to the supply of electricity, these contributions are classified as deferred contributions and are amortized as revenue on a straight-line basis over the useful life of the constructed or contributed asset.

R-5(W)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

4. Significant Accounting Policies (continued)

k) Income taxes

Under the Electricity Act, 1998, the Corporation is required to make payments in lieu of corporate income taxes ("PILs") to the Ontario Electricity Financial Corporation. These payments are calculated in accordance with the rules for computing income and taxable capital and other relevant amounts contained in the Income Tax Act (Canada), the Taxation Act, 2007 (Ontario), as modified by the Electricity Act, 1998, and related regulations. References in these financial statements to income taxes are with respect to PILs.

The Corporation recognizes deferred tax using the balance sheet method. Under this method, deferred income taxes reflect the net tax effects of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes, as well as for tax losses available to be carried forward to future years that are probable. Deferred tax assets and liabilities are measured using enacted or substantively enacted tax rates, at the reporting date, expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the year that includes the date of enactment or substantive enactment. Deferred income tax assets and liabilities are offset since they relate to income taxes levied by the same taxation authority.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Current taxes are based on taxable profit or loss for the year, which differ from profit or loss as reported in the consolidated statement of comprehensive income because it excludes items that are taxable or deductible in other years and items that are neither taxable nor deductible. The Corporation's liability for current tax is calculated using tax rates that have been enacted or substantively enacted at the end of the reporting period.

Both current and deferred taxes are included as part of income tax expense on the statement of comprehensive income.

l) Foreign currency translation

Transactions in foreign currencies are translated to Canadian dollars at the prevailing rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the prevailing period-end rates. Exchange gains or losses are recognized as income in the period in which they arise.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

L-5(x)

4. Significant Accounting Policies (continued)

m) Provisions and contingencies

The Corporation recognizes provisions if, as a result of a past event, there is a present legal or constructive obligation that can be measured reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

The evaluation of the likelihood of the contingent events requires judgement by management as to the probability of exposure to potential gain or loss. Actual results could differ from these estimates.

A contingent asset is not recognized in the consolidated financial statements. However, a contingent asset is disclosed where an inflow of economic benefits is probable.

n) Consolidation

The Corporation prepares consolidated financial statements. All intercompany balances and transactions are eliminated in preparing the consolidated financial statements.

o) New standards and interpretations adopted

The IASB has issued an amendment to *IAS 32 Financial Instruments: Presentation*, which provides further guidance on the requirement for offsetting financial instruments. The amendment is effective for annual periods beginning on or after January 1, 2014 and must be applied retrospectively. The adoption of this amendment did not have an impact on the Corporation's results of operations, financial position, and disclosures.

p) New standards and interpretations not yet adopted

Certain new or amended standards issued by the IASB do not have to be adopted in the current period. The standards that the Corporation anticipates might have an impact on its consolidated financial statements or note disclosures are described below.

R-5(4)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

4. Significant Accounting Policies (continued)

In May 2014, the IASB issued *IFRS 15, Revenue from Contracts with Customers*, which clarifies the principles for recognizing revenue and cash flows arising from contracts with customers. The standard is effective for annual periods beginning on or after January 1, 2017, and is to be applied retrospectively. IFRS 15 is available for early adoption. The purpose of this standard is to:

- (i) remove inconsistencies and weaknesses in previous revenue requirements;
- (ii) provide a more robust framework for addressing revenue issues;
- (iii) improve comparability of revenue recognition practices across entities, industries, jurisdictions and capital markets;
- (iv) provide more useful information to users of financial statements through improved disclosure requirements; and
- (v) simplify the preparation of financial statements by reducing the number of requirements to which an entity must refer.

In July 2014, the IASB issued *IFRS 9 Financial Instruments* which will replace *IAS 39 Financial Instruments: Recognition and Measurement*. The new standard provides revised guidance on the classification and measurement of financial assets, including impairment, and supplements the new hedge accounting principles published in 2013 as part of IFRS 9. The standard is effective for annual periods beginning on or after January 1, 2018, and is to be applied retrospectively. IFRS 9 is available for early adoption.

In August 2014, the IASB issued an amendment to *IAS 27 Separate Financial Statements*, which allows the use of the equity method and applies to the accounting for associates, joint ventures and subsidiaries. The amendments are effective for annual periods beginning on or after January 1, 2016 and must be applied retrospectively.

The Corporation will quantify the effect, if any, of the above mentioned standards, once a full analysis and assessment is completed.

5. Cash and Cash Equivalents

Cash and cash equivalents include cash at the bank, cash on hand and short term investments with a maturity of 90 days or less from the date of purchase.

	December 31, 2014	December 31, 2013
Cash	\$ 4,730	\$ 43,311
Short term investments	10,592	15,489
Total cash and cash equivalents	\$ 15,322	\$ 58,800

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements
(In thousands of Canadian dollars)
Years ended December 31, 2014 and 2013

2-5(2)

5. Cash and Cash Equivalents (continued)

There are no restrictions, pledges or limitations to the use of the cash and cash equivalents, except for \$10,520 (December 31, 2013 - \$5,203) posted as letters of credit.

6. Accounts Receivable

The components of accounts receivable are as follows:

	December 31, 2014	December 31, 2013
Trade receivables	\$ 53,335	\$ 54,162
Less: allowance for doubtful accounts	(1,928)	(2,142)
Trade receivables, net	\$ 51,407	\$ 52,020
Receivables due from related parties (Note 20)	4,406	3,838
Other receivables	3,601	2,314
Total accounts receivable, net	\$ 59,414	\$ 58,172
Of which:		
Not yet due (less than 16 days)	\$ 36,539	\$ 37,076
Past due 1 day but not more than 14	16,163	13,779
Past due 15 days but not more than 44	5,394	5,168
Past due 45 days but not more than 74	1,516	1,988
Past due 75 days but not more than 104	651	765
Past due more than 104 days	1,079	1,538
Less: allowance for doubtful accounts	(1,928)	(2,142)
Total accounts receivable, net	\$ 59,414	\$ 58,172

The allowance for doubtful accounts as at December 31, 2014 was 3.1% (December 31, 2013 – 3.6%), of the total accounts receivable which includes accounts receivable that are not yet due or past due, that the Corporation has deemed to be impaired.

7. Inventories

The amount of inventory consumed by the Corporation and recognized as an expense during 2014 was \$2,155 (2013 – \$2,197). The amount of inventory that was written down due to obsolescence in 2014 was \$nil (2013 - \$127).

During 2014, the Corporation reclassified \$4,581 (2013 – \$5,379) from inventory to PP&E as described in Note 2 (d).

2-5(a)(a)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements
(In thousands of Canadian dollars)
Years ended December 31, 2014 and 2013

8. Deposits and Guarantees

The following outlines the deposits and letters of credit/guarantees of the Corporation posted as security. The amounts are comprised of cash and cash equivalents in the form of deposits and letters of credit/letters of guarantee, under which the Corporation is contingently liable.

	December 31, 2014		December 31, 2013	
	Cash and cash equivalents	Letters of credit/guarantees	Cash and cash equivalents	Letters of credit/guarantees
Customer deposits (a)	\$ 23,367	\$ -	\$ 21,920	\$ -
Security with the IESO (b)	-	11,450	-	11,450
Security with the City of Brampton (c)	-	10,170	-	4,853
Security with the City of Mississauga (d)	-	350	-	350
	\$ 23,367	\$ 21,970	\$ 21,920	\$ 16,653

(a) Customer deposits

The Corporation collects cash and cash equivalents as deposits from certain customers to reduce credit risk.

(b) Security with the IESO

Entities that purchase electricity in Ontario through the IESO are required to post security to mitigate the risk of their default on their expected activity in the market. The IESO could draw on this security if the Corporation fails to make the payment required by a default notice issued by the IESO. The Corporation has posted a letter of credit as security in the amount of \$11,450 as at December 31, 2014 (December 31, 2013 - \$11,450).

(c) Security with the City of Brampton

The Corporation has posted letters of credit in the amount of \$10,170 as at December 31, 2014 (December 31, 2013 - \$4,853) relating to contracts with the City of Brampton to provide routine and emergency maintenance of street lighting and related services. The City of Brampton could draw on this security by issuing a certificate demonstrating that the Corporation has failed to fulfill its obligations related to these contracts.

(d) Security with the City of Mississauga

The Corporation has posted a letter of credit in the amount of \$350 as at December 31, 2014 (December 31, 2013 - \$350) relating to a contract with the City of Mississauga for the installation of Light Emitting Diode ("LED") streetlight luminaires and monitoring system components. The City of Mississauga could draw on this security by issuing a certificate demonstrating that the Corporation has failed to fulfill its obligations related to this contract.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

R-5(b)(b)

9. PP&E

PP&E consists of the following as at December 31, 2014:

	December 31, 2013	Additions/ Depreciation	Disposals/ Retirements	December 31, 2014
Cost				
Distribution system	\$ 417,267	\$ 37,372	\$ (1,315)	\$ 453,324
Distribution station equipment	58,970	3,852	(246)	62,576
Other PP&E	71,667	4,824	(2,227)	74,264
Buildings and fixtures	34,041	4,187	-	38,228
Land	9,879	-	-	9,879
Construction in progress	4,944	560	-	5,504
Subtotal	\$ 596,768	\$ 50,795	\$ (3,788)	\$ 643,775
Accumulated depreciation				
Distribution system	\$ (38,998)	\$ (14,332)	\$ 249	\$ (53,081)
Distribution station equipment	(5,238)	(1,925)	33	(7,130)
Other PP&E	(18,071)	(7,080)	1,983	(23,168)
Buildings and fixtures	(2,525)	(1,254)	-	(3,779)
Land	-	-	-	-
Subtotal	\$ (64,832)	\$ (24,591)	\$ 2,265	\$ (87,158)
Carrying amount	\$ 531,936	\$ 26,204	\$ (1,523)	\$ 556,617

PP&E consists of the following as at December 31, 2013:

	December 31, 2012	Additions/ Depreciation	Disposals/ Retirement	2013 Adjustment Note 2(d)	December 31, 2013 Recasted
Cost					
Distribution system	\$ 378,722	\$ 35,688	\$ (1,739)	\$ 4,596	\$ 417,267
Distribution station equipment	55,681	3,520	(231)	-	58,970
Other PP&E	65,389	6,511	(1,144)	911	71,667
Buildings and fixtures	32,378	1,663	-	-	34,041
Land	9,892	-	(13)	-	9,879
Construction in progress	5,459	(387)	-	(128)	4,944
Subtotal	\$ 547,521	\$ 46,995	\$ (3,127)	\$ 5,379	\$ 596,768
Accumulated depreciation					
Distribution system	\$ (25,615)	\$ (13,653)	\$ 270	\$ -	\$ (38,998)
Distribution station equipment	(3,439)	(1,831)	32	-	(5,238)
Other PP&E	(11,852)	(6,944)	725	-	(18,071)
Buildings and fixtures	(1,384)	(1,141)	-	-	(2,525)
Land	-	-	-	-	-
Subtotal	\$ (42,290)	\$ (23,569)	\$ 1,027	\$ -	\$ (64,832)
Carrying amount	\$ 505,231	\$ 23,426	\$ (2,100)	\$ 5,379	\$ 531,936

2-5(c)(c)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

9. PP&E (continued)

During 2014, the Corporation reclassified \$4,581 (2013 – \$5,379) from inventory to PP&E as described in note 2(d).

The carrying amount of PP&E, that have been derecognized before the end of their estimated useful lives and have been recorded as depreciation expense on the statement of comprehensive income, was \$1,449 in 2014 (2013 - \$2,039).

During the year, borrowing costs of \$304 (2013 - \$354) were capitalized as part of the costs of PP&E. A capitalization rate of 5.091% (2013 – 5.091%) was used to determine the amount of borrowing costs to be capitalized. During the year, the Corporation has included \$483 (2013 - \$1,482) of accrued liabilities in the additions to PP&E.

PP&E and intangible asset purchase commitments outstanding as at December 31, 2014 total \$10,076 (December 31, 2013 - \$10,907).

10. Intangible Assets

Intangible assets consist of the following as at December 31, 2014:

	December 31, 2013	Additions/ Amortization	Disposals/ Retirements	December 31, 2014
Cost				
Computer software	\$ 23,717	\$ 2,087	\$ (19)	\$ 25,785
Easements	565	18	-	583
Software in development	1,186	430	-	1,616
Subtotal	\$ 25,468	\$ 2,535	\$ (19)	\$ 27,984
Accumulated amortization				
Computer software	\$ (8,138)	\$ (3,556)	\$ 19	\$ (11,675)
Easements	-	-	-	-
Subtotal	\$ (8,138)	\$ (3,556)	\$ 19	\$ (11,675)
Carrying amount	\$ 17,330	\$ (1,021)	\$ -	\$ 16,309

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

R-5(d)(d)

10. Intangible Assets (continued)

Intangible assets consist of the following as at December 31, 2013:

	December 31, 2012	Additions/ Amortization	Disposals/ Retirements	December 31, 2013
Cost				
Computer software	\$ 22,089	\$ 1,652	\$ (24)	\$ 23,717
Easements	524	28	13	565
Software in development	1,004	182	-	1,186
Subtotal	\$ 23,617	\$ 1,862	\$ (11)	\$ 25,468
Accumulated amortization				
Computer software	\$ (4,964)	\$ (3,198)	\$ 24	\$ (8,138)
Easements	-	-	-	-
Subtotal	\$ (4,964)	\$ (3,198)	\$ 24	\$ (8,138)
Carrying amount	\$ 18,653	\$ (1,336)	\$ 13	\$ 17,330

During the year, borrowing costs of \$44 (2013 - \$25) were capitalized as part of the cost of intangible assets. A capitalization rate of 5.091% (2013 - 5.091%) was used to determine the amount of borrowing costs to be capitalized. During 2014, the Corporation has included \$164 (2013 - \$440) of accrued liabilities in the additions to intangible assets.

11. Promissory Note Receivable

The Corporation holds a promissory note of \$2,068 from Trans Power Holding Inc. relating to the sale of its investment in Enerpower Utility Inc. The promissory note, which matures in February 15, 2020, bears a fixed annual interest rate of 6.25%, with payments due annually. The promissory note is open for repayment at any time without notice, bonus or penalty.

2-5(e)(e)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

12. Income Taxes

The components of income tax expense for the years ended December 31, 2014 and 2013 were as follows:

	December 31, 2014	December 31, 2013
<i>Current income tax expense:</i>		
Expense for the year	\$ 4,611	\$ 7,831
Utilization of future timing differences in the current year	(558)	54
Total current income tax expense	4,053	7,885
<i>Deferred income tax expense:</i>		
Reversal of temporary differences	(3,733)	(190)
Reduction of future timing differences	549	470
Total deferred income tax expense	(3,184)	280
Total income tax expense	\$ 869	\$ 8,165

The provision for income taxes differs from the amount that would have been recorded using the combined federal and Ontario statutory income tax rate. Reconciliation between the statutory and effective tax rates is provided as follows:

	December 31, 2014	December 31, 2013
Federal and Ontario statutory income tax rate	26.50%	26.50%
Profit before provision for income taxes	\$ 4,283	\$ 28,940
Provision for income taxes at statutory rate:	1,135	7,669
<i>Increase (decrease) resulting from:</i>		
Non-taxable portion of capital gain	(274)	-
Other timing differences between accounting net income and net income for tax purpose	8	496
Provision for income taxes	\$ 869	\$ 8,165
Effective income tax rate	20.29%	28.21%

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

R-5(f)(f)

13. Deferred Tax Assets

Deferred income taxes reflect the net effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. The net deferred tax asset consists of the following:

	December 31, 2014	December 31, 2013
PP&E and intangible assets	\$ 11,385	\$ 14,640
Energy variances	2,907	(3,332)
Employee post-employment benefits other than pensions	1,865	1,587
Unutilized tax loss	213	-
Other temporary differences	377	498
Net deferred income tax assets	\$ 16,747	\$ 13,393

At December 31, 2014, the Corporation has non-capital loss carry forwards totalling \$803 (2013 - \$nil), which expires in 2034.

Deferred tax assets have been recognized to the extent that it is probable that taxable income will be available against which the deductible temporary difference can be utilized. The Company has recognized deferred tax assets in the amount of \$279 (2013 - \$15) the utilization of which is dependent on future taxable profits. The recognition of these deferred tax assets is based on taxable income forecasts that incorporate existing circumstances that will result in positive taxable income against which non-capital loss carry-forwards can be utilized.

14. Accounts Payable and Accrued Liabilities

The components of accounts payable and accrued liabilities are as follows:

	December 31, 2014	December 31, 2013
Amounts due to the IESO for energy purchases	\$ 72,601	\$ 70,245
Trade payables due to related parties (Note 20)	88	26
Other trade payables	4,843	5,179
Accrued expenses	18,463	23,992
Other non-trade payables	9,863	10,249
Total accounts payable and accrued liabilities	\$ 105,858	\$ 109,691

25(g)(g)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements
(In thousands of Canadian dollars)
Years ended December 31, 2014 and 2013

15. Debentures Payable

	December 31, 2014	December 31, 2013
4.52 % Series A Debentures due April 29, 2021	\$ 110,000	\$ 110,000
Deferred debt issue cost (net of accumulated amortization of \$251) (December 31, 2013 \$178)	(540)	(613)
5.30 % Series B Debentures due April 29, 2041	210,000	210,000
Deferred debt issue cost (net of accumulated amortization of \$78) (December 31, 2013 \$56)	(1,323)	(1,345)
Net debentures payable	\$ 318,137	\$ 318,042

The Corporation has a private placement debt of \$320,000 comprised of \$110,000 of Series A, 10-year debentures with fixed coupon rate of 4.52%, and \$210,000 of Series B 30-year debentures with fixed coupon rate of 5.30%.

Interest expense for the year ended December 31, 2014 included \$16,097 (December 31, 2013 - \$16,053) in respect of interest on the debt. The amortization of the debt issue cost for the year ended December 31, 2014 was \$95 (December 31, 2013 - \$91).

The Corporation has the following material covenants associated with its long-term debt:

- (i) The Corporation will duly and punctually pay or cause to be paid payments of principal and interest to each holder of the debentures.
- (ii) The Corporation will, and will cause each designated subsidiary to maintain its corporate existence (unless all of its assets are or have been conveyed to the Corporation or another designated subsidiary), and will carry on and conduct its business in a proper and efficient manner.
- (iii) The Corporation will provide to the Trustee copies of (i) within 120 days of each fiscal year end of the Corporation, annual audited consolidated financial statements of the Corporation together with a report of the Corporation's auditors thereon; (ii) within 60 days of the end of the first, second and third quarters of the Corporation's fiscal year, interim consolidated financial statements. The corporation's first interim consolidated financial report prepared in accordance with IFRS for the first quarter in which such report is required to be prepared, which may be provided within 90 days of the end of such quarter.
- (iv) The Corporation will, and will cause each Designated Subsidiary to, from time to time pay or cause to be paid all taxes (including transfer taxes), rates, levies, payments in lieu of taxes, assessments (ordinary or extraordinary), government fees or dues lawfully levied, assessed or imposed upon or in respect of its respective property or any part thereof or upon its income and profits as and when the same become due and payable and to withhold and remit any amounts required to be withheld by it from payments due to others and remit the same to any government or agency thereof.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

P-5(h)(h)

15. Debentures Payable (continued)

- (v) The Corporation will not, and will not permit any Designated Subsidiary to, create, assume or suffer to exist any Security Interest, other than permitted encumbrances, on any of its assets to secure any obligation, unless at the same time it secures equally and rateably therewith all the debentures issued pursuant to the Trust Indenture then outstanding.
- (vi) The Corporation shall not issue, incur or become liable for obligations that exceed 75% of the total consolidated capitalization.
- (vii) The Corporation may not amalgamate or consolidate with or merge into any other Person, or permit any other Person to amalgamate or consolidate with or merge into with the Corporation, or directly or indirectly transfer, sell, lease or otherwise dispose of all or substantially all of its property or assets. Notwithstanding the foregoing, a Designated Subsidiary shall be permitted to merge with another entity provided that, after giving effect to such merger, it continues to be a Designated Subsidiary
- (viii) No default or event of default shall have occurred and be continuing, or shall occur.

The Corporation is in compliance with all credit agreement covenants and limitations associated with its debt.

16. Deferred Contributions

The continuity of deferred contributions is as follows:

	December 31, 2014	December 31, 2013
Deferred contributions, net, beginning of year	\$ 11,333	\$ 5,584
Additions to deferred contributions	4,138	5,944
Contributions recognized as revenue	(318)	(195)
Deferred contributions, net, end of year	\$ 15,153	\$ 11,333

17. Post-employment Benefits

The Corporation's retirement plan is comprised of a defined contribution plan. In addition, the Corporation provides other post-employment benefits such as primarily life insurance, health and dental coverage, on a shared basis.

a) OMERS pension plan

The most recently available OMERS annual report is for the year ended December 31, 2013, which reported that the plan was 88% funded, with a fund deficit of \$8,641,000. This fund deficit is likely to result in future payments by the participating employers. The Corporation shares in the actuarial risks of other participants in the plan and therefore its future contributions could increase due to their actuarial losses. In addition, the Corporation's contributions may also increase if other entities withdraw from the plan.

R-5(i)(i)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

17. Post-employment Benefits (continued)

The Corporation expensed contributions to OMERS of \$4,210 (December 31, 2013 – \$3,968) for the year ended December 31, 2014. These amounts are included under employee salaries and benefit in the statement of comprehensive income.

b) Post-employment benefits other than pension

Post-employment benefits other than pension are subject to annual actuarial valuations. A valuation of the post-employment benefits was performed as of December 31, 2014.

A reconciliation of the defined benefit obligation is as following:

	December 31, 2014	December 31, 2013
Accrued benefit obligation, beginning of year	\$ 5,986	\$ 6,777
Current service cost	325	376
Interest on accrued benefit obligation	285	260
Benefits paid	(200)	(180)
Re-measurements recognized in other comprehensive income	639	(1,247)
Accrued benefit obligation, end of year	\$ 7,035	\$ 5,986

	December 31, 2014	December 31, 2013
Total expense recognized in profit or loss		
Current service costs	\$ 325	\$ 376
Interest on obligation	285	260
Total expense for the year	\$ 610	\$ 636

The significant actuarial assumptions used to determine the present value of the obligation are as follows:

Actuarial assumptions	December 31, 2014	December 31, 2013
Discount rate (beginning of year)	4.75%	3.75%
Discount rate (end of year)	4.00%	4.75%
Health care cost increases	9.00%	9.00%
Dental cost increases	4.00%	4.00%
Rate of compensation increase	3.00%	3.00%

A 1% increase in the assumed discount rate would result in the defined benefit obligation decreasing to \$6,010. A 1% decrease in the assumed discount rate would result in the defined benefit obligation increasing to \$7,713.

In 2013, the Corporation reclassified \$926 from accumulated other comprehensive income to retained earnings.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

2-5(j)(j)

18. Share Capital

	December 31, 2014	December 31, 2013
Authorized:		
Unlimited, Class A shares, voting		
1,000 Class B shares, non-voting		
100 Class C shares, voting		
Issued:		
180,555,562 Class A shares	\$ 155,628	\$ 155,628
1,000 Class B shares	1	1
100 Class C shares	20,062	20,062
	\$ 175,691	\$ 175,691

The holders of Class A shares and Class C shares are entitled to receive notice of, to attend, and to vote at all general and special meetings of the Corporation's shareholders. The holders of Class B shares are not entitled to vote at any meeting of the Corporation's shareholders (except as required by law) and are only entitled to receive notice of special meetings called to consider certain fundamental changes. Holders of Class A shares are entitled to one vote per share. Holders of Class C shares are entitled to such number of votes in respect of each Class C share as will entitle the holders of the Class C shares, as a class, to the proportion of the total number of votes of all shareholders entitled to vote at any such meeting that the Class C total base equity is of the aggregate regulated rate base equity of the Corporation's and its subsidiaries.

The holders of the Class A shares and holders of the Class C shares, in priority to the holders of the Class B shares, are entitled to receive, if, as and when declared by the Corporation's Board of Directors, concurrent cumulative preferential dividends at a rate per annum equal to the regulated rate of return on the rate base equity represented by each such class of shares. Once these preferential dividend entitlements have been satisfied, holders of each class of shares are entitled to receive, on a concurrent basis with each other class of shares, additional dividends if, as and when declared by the Corporation's Board of Directors and in such amounts and payable in such manner as may be determined from time to time by the Corporation's Board of Directors. Holders of the Class A shares and the Class C shares are together entitled to 60% of any such additional dividends, which are to be allocated between the holders of each such class of shares in proportion to the rate base equity represented by each such class. Holders of the Class B shares are entitled to 40% of any such additional dividends. Class A, B and C shares have no par value.

Dividends may be declared by the Board of Directors through a resolution. In 2014, a dividend of \$14,571 (2013 - \$12,080) was declared and paid to the Shareholders of the Corporation.

2-5 (K)(A)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements
(In thousands of Canadian dollars)
Years ended December 31, 2014 and 2013

19. Change in Non-cash Working Capital

	December 31, 2014	December 31, 2013 Recasted-Note 2(d)
Accounts receivable	\$ (1,282)	\$ 6,989
Unbilled revenue	(2,996)	(10,686)
Inventories	(969)	5,370
Prepaid and deposits	1,340	(1,143)
Accounts payable	(3,833)	2,399
Environmental provision	(1,225)	2,455
Advance payments	1,290	1,594
Deferred revenue	(164)	(13,627)
Accrued PP&E and intangible assets	647	1,922
Decrease in non-cash operating working capital	\$ (7,192)	\$ (4,727)

20. Related Party Transactions

The Corporation's operations include the provision of electricity and services to its principal shareholder, the City. Electricity is billed to the City at the prices and terms as any other Enersource Hydro customer not with an electricity retailer. Street lighting maintenance and construction services are provided at an exchange amount, being that amount agreed to by the parties. A summary of amounts charged by the Corporation to the City is as follows:

	December 31, 2014	December 31, 2013
Electrical energy	\$ 10,912	\$ 10,586
Street lighting maintenance and construction	7,280	8,011
Street lighting energy	5,843	6,716

As at December 31, 2014, accounts payable and accrued liabilities include \$88 (December 31, 2013 - \$26) due to the City. Accounts receivable include \$4,406 (December 31, 2013 - \$3,838) due from the City.

During 2014, the Corporation paid \$1,179 (2013 - \$944) in property taxes to the City.

The Corporation charged Borealis \$9 in 2014 (2013 - \$9) for an access agreement. These transactions were recorded at the exchange amount being the amount agreed to by the parties.

In 2014, a dividend of \$13,114 (2013 - \$10,872) was declared and paid to the City and a dividend of \$1,457 (2013 - \$1,208) was declared and paid to Borealis.

No Director had, during or at the end of the period, any material interest in any contract of significance in relation to the Corporation's business.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

P-5(1)(1)

20. Related Party Transactions (continued)

The following compensation has been provided to the key management personnel of the Corporation and members of the Board of Directors (Directors Honorarium), which have the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

	December 31, 2014	December 31, 2013
Salaries and short term employee benefits	\$ 2,233	\$ 1,985
Retirement OMERS contributions	246	212
Other compensation	50	37
Directors Honorarium	270	227
	\$ 2,799	\$ 2,461

21. Contingencies, Provisions, Commitments and Guarantees

a) Contingencies

The Corporation is a member of the Municipal Electric Association Reciprocal Insurance Exchange ("MEARIE"). A reciprocal insurance exchange may be defined as a group of persons formed for the purpose of exchanging reciprocal contracts of indemnity or inter-insurance with each other. MEARIE is licensed to provide general liability insurance to its members. Insurance premiums charged to each member consist of a levy per thousand dollars of service revenue subject to a credit or surcharge based on each member's claims experience. Current liability coverage is provided to a level of \$24,000 per occurrence. The Corporation has also obtained additional general liability insurance of \$10,000 per occurrence through Mearie Insurance Services Inc.

The Corporation has been jointly named as a defendant in several actions. No provision has been made for these potential liabilities as the Corporation expects that these claims are adequately covered by its insurance.

- (i) Enersource Hydro is party to a connection and cost recovery agreement with Hydro One Networks Inc. ("Hydro One") as regulated by the OEB under the Transmission System Code. Under this agreement, Hydro One is required to build a transmission station for Enersource Hydro in order to accommodate anticipated electricity load growth. In return, Enersource Hydro is required to provide a capital contribution to cover a portion of the cost of the connection facility. The capital contribution is determined using the economic evaluation methodology as prescribed by the OEB and represents the difference between the total capital cost of constructing and operating the transmission facility and the projection of revenue earned on the conveyance of electricity through such facility. Periodic true-up calculations are carried at the end of each of the fifth, tenth and possibly the fifteenth year of operation of the facility. Based on a preliminary review of the CCRA for the Churchill Meadows transmission facility constructed in 2010, a revenue shortfall to Hydro One may exist.

21. Contingencies, Provisions, Commitments and Guarantees (continued)

Enersource Hydro expects to be presented with a request for settlement in 2015 when the first periodic true up is scheduled. At this time, Enersource Hydro cannot reliably estimate the amount due to the uncertainty of future events impacting the settlement not wholly within its control; therefore no obligation amount has been recorded in these financial statements.

b) Environmental provision

The Corporation is subject to Canadian federal, provincial and municipal environmental regulations. As part of the Corporation's risk mitigation strategy, environmental assessments and environmental remediation are underway at various sites. The Corporation records a liability for the estimated future expenditures associated with testing and remediation of contaminated lands at various municipal substations and neighbouring properties. Actual environmental expenditures may vary from these estimates. These estimates are reviewed at the end of each reporting period and adjusted to reflect the current best estimate at that point of time. As at December 31, 2014, the Corporation provided \$2,867 (December 31, 2013 - \$2,825) for testing and future site remediation. Based on the latest estimates and the remediation work plan, \$1,267 of the total provision is expected to be settled after twelve months after the reporting date.

	December 31, 2014	December 31, 2013
Environmental provision, beginning of year	\$ 2,825	\$ 370
Addition	1,000	2,731
Utilized in the year	(783)	(276)
Unwind of discount	(175)	-
Environmental provision, end of year	\$ 2,867	\$ 2,825
Environmental provision, current	\$ 1,600	\$ 2,825
Environmental provision, non-current	1,267	-
Environmental provision, end of year	\$ 2,867	\$ 2,825

c) Commitments

- (i) The Corporation has entered into a commercial lease arrangement on a premise which is recognized and reported as part of other costs in the statement of comprehensive income. For the year ended December 31, 2014, the Corporation recognized minimum lease payments of \$151 (December 31, 2013 - \$145) in the statement of comprehensive income. The lease has a life of one year with yearly renewal options. There are no restrictions placed upon the Corporation by entering into this lease. As at December 31, 2014, the Corporation's committed future minimum annual lease payments under operating leases were \$143 for 2015. The future minimum lease commitments would change depending on the decision to renew the agreement.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

L-5(n)(n)

21. Contingencies, Commitments and Guarantees (continued)

- (ii) The Corporation has numerous cancellable operating leases which are predominantly in the form of encroachment permits required to place distribution infrastructure assets on a rights-of-way or private property. The lease terms are between one and twenty years, and the amounts of these leases are immaterial and have been included in other costs in the statement of comprehensive income.

d) Guarantees

In the normal course of operations, the Corporation executes agreements that provide for indemnification to third parties in transactions such as service agreements, leases and purchases of goods. Under these agreements, the Corporation agrees to indemnify the counterparty against loss or liability arising from the acts or omissions of the Corporation in relation to the agreement.

22. Financial Instruments and Risk Management

Financial instruments which are disclosed at fair value are to be classified using a three-level hierarchy. Each level reflects the inputs used to measure the fair values disclosed of the financial liabilities, and are as follows:

Level 1 – inputs are unadjusted quoted prices for identical instruments in active markets,

Level 2 – inputs other than quoted market prices included within Level 1 that are observable for the instrument, either directly or indirectly, and

Level 3 – inputs that are not based on observable market data.

The Corporation's debentures have a principal amount of \$320,000 as at December 31, 2014 (December 31, 2013 - \$320,000) and have a fair value of \$382,629 (December 31, 2013 - \$350,758). The fair value has been calculated using level 3 inputs. The valuation techniques used took into consideration accrued interest, Government of Canada benchmark yields and statistical data.

Exposure to market risk, credit risk, and liquidity risk arises in the normal course of the Corporation's business.

(a) Market Risk

Market risk refers primarily to risk of loss that results from changes in commodity prices, foreign exchange rates and interest rates. The Corporation does not have commodity risk due to the flow through nature of energy purchases and costs and its foreign exchange risk is not considered material since the Corporation's exposure is limited to U.S. dollar cash and cash equivalents holdings of \$138 as at December 31, 2014 (December 31, 2013 - \$99).

12-56768

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

22. Risk Management and Financial Instruments (continued)

Distribution rates and charges are currently based on a revenue requirement less other income, which includes interest income. The difference between actual interest income earned by the Corporation and the interest revenue reduction approved by the OEB may have a negative impact on the results of operations.

The Corporation minimizes interest rate risk by issuing long-term fixed rate debt.

(b) Credit Risk

Financial assets create credit risk that counterparties will fail to discharge an obligation, causing a financial loss.

The Corporation manages counterparties credit risk through various techniques including, limiting total exposure levels with individual counterparties consistent with the Corporation's policies, and monitoring the financial condition of counterparties. Short-term investments held as at December 31, 2014, met the credit exposure limits specified under the Corporation's Investment Policy.

The Corporation's distribution revenue is earned on a broad base of customers principally located in Mississauga. As a result, the Corporation did not earn a significant amount of revenue from any individual customer. As at December 31, 2014, there were no significant balances of accounts receivable due from any single customer.

Management believes that the credit risk of accounts receivable is not significant due to the following reasons:

- (i) There is a broad base of customers with no single customer that accounts for revenue or an accounts receivable balance in excess of 10% of the respective balance in either year.
- (ii) Enersource Hydro, as permitted by the OEB's Retail Settlement and Distribution System Code, may obtain a security deposit or letter of credit from customers to mitigate risk of payment default.
- (iii) The percentage of accounts receivable that is past due for more than 75 days is approximately 2.8% (2013 – 3.8%) of the total gross accounts receivable (See note 6).
- (iv) Enersource Hydro included an amount for accounts receivable write-offs within operating expense for rate setting purposes.

(c) Liquidity Risk:

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they come due. Short-term liquidity is provided through cash and cash equivalents on hand, funds from operations, as well as an established \$50,000 banking line of credit, if required. Short-term liquidity is expected to be sufficient to fund normal operating requirements.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

2-5(p)(p)

22. Risk Management and Financial Instruments (continued)

The Corporation has contractual obligations in the normal course of business; future minimum undiscounted contractual maturities are as follows:

Financial Liabilities	Due within 1 year	Due between 1 and 5 years	Due past 5 years
Accounts payable and accrued liabilities	\$ 105,858	\$ -	\$ -
Debentures payable (interest and principal)	16,097	80,484	558,571
Total	\$ 121,955	\$ 80,484	\$ 558,571

23. Divisional Information

The Corporation consists primarily of two operating divisions, regulated and non-regulated operations. Non-regulated operations are primarily comprised of engineering design, construction and maintenance services for utilities and developers and street lighting design and maintenance services. The regulated operation provides electricity distribution services to business and residences in the City of Mississauga.

The designation of activities to the two operating divisions is based on a combination of regulatory status and the nature of the products and services provided. The accounting policies followed by the divisions are the same as those described in the summary of significant accounting policies.

Financial information that adjusts IFRS results to show the effect of rate regulation is used by the Corporation's Board of Directors, as well as members of key Management having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. This group is determined to be the Chief Operating Decision Maker ("CODM") and it assesses operating performance principally on the basis of earnings adjusted for regulatory items as shown in the divisional information disclosed below.

2-5(a)(a)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

23. Divisional Information (continued)

	Enersource Hydro regulated	Regulatory adjustments	Non- regulated	Consolidating eliminations	Total
2014					
Energy revenue	\$ 786,505	\$ -	\$ -	\$ -	\$ 786,505
Distribution revenue	123,629	(11,954)	-	-	111,675
Other revenue	19,270	-	12,168	(639)	30,799
	929,404	(11,954)	12,168	(639)	928,979
Energy purchases	(786,505)	(15,290)	-	-	(801,795)
Operating expenses	(66,560)	(22)	(11,645)	639	(77,588)
Depreciation and amortization	(29,246)	(183)	(171)	4	(29,596)
Interest income	751	(263)	328	-	816
Interest expense	(16,664)	218	(87)	-	(16,533)
Profit (loss) before income tax expense	31,180	(27,494)	593	4	4,283
Income tax expense (recovery)	5,115	(4,164)	(82)	-	869
Other comprehensive loss	-	(440)	(30)	-	(470)
Comprehensive income (loss) for year ended December 31, 2014	\$ 26,065	\$ (23,770)	\$ 645	\$ 4	\$ 2,944

	Enersource Hydro regulated	Regulatory adjustments	Non- regulated	Consolidating eliminations	Total
2013					
Energy revenue	\$ 765,984	\$ -	\$ -	\$ -	\$ 765,984
Distribution revenue	121,726	2,284	-	-	124,010
Other revenue	19,031	-	12,831	(682)	31,180
	906,741	2,284	12,831	(682)	921,174
Energy purchases	(765,984)	(4,042)	-	-	(770,026)
Operating expenses	(68,590)	(170)	(10,218)	671	(78,307)
Depreciation and amortization	(28,299)	(354)	(161)	8	(28,806)
Interest income	1,111	(224)	325	-	1,212
Interest expense	(17,130)	905	(82)	-	(16,307)
Profit (loss) before income tax expense	27,849	(1,601)	2,695	(3)	28,940
Income tax expense	5,609	1,853	703	-	8,165
Other comprehensive income	-	860	56	-	916
Comprehensive income (loss) for year ended December 31, 2013	\$ 22,240	\$ (2,594)	\$ 2,048	\$ (3)	\$ 21,691

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements
(In thousands of Canadian dollars)
Years ended December 31, 2014 and 2013

R-5(r)(r)

23. Divisional Information (continued)

Total assets for the Corporation's two operating divisions are as follows:

	December 31, 2014	December 31, 2013
Enersource Hydro regulated	\$ 747,236	\$ 746,245
Non-regulated	30,574	31,980
Consolidating elimination	(7,956)	-
	\$ 769,854	\$ 778,225

Total liabilities for the Corporation's two operating divisions are as follows:

	December 31, 2014	December 31, 2013
Enersource Hydro regulated	\$ 481,414	\$ 469,373
Non-regulated	3,998	4,827
Consolidating elimination	(7,956)	-
	\$ 477,456	\$ 474,200

Total regulatory balances that have been derecognized under IFRS that will be recovered or refunded through future distribution rates are as follows:

	December 31, 2013	2014 activity	December 31, 2014
Regulatory assets	\$ (3,377)	\$ 7,913	\$ 4,536
Regulatory liabilities	(20,179)	20,179	-
Net regulatory assets (liabilities)*	\$ (23,556)	\$ 28,092	\$ 4,536

*Income tax recovery on other comprehensive loss of \$158 has been excluded from net regulatory assets as at December 31, 2014.

IFRS 14 Regulatory Deferral Accounts was issued by the IASB on January 30, 2014 and permits first time adopters of IFRS to use previous Generally Accepted Accounting Principles to account for regulatory deferral account balances. As the Corporation is not a first time adopter, the Corporation does not recognize assets and liabilities arising from rate regulated activities. Since the economics of rate regulation have not changed from the adoption of IFRS, the CODM will continue to assess operating performance principally on the basis of earnings adjusted for the following significant regulatory activities:

- (i) Retail settlement variances are caused by the difference between the actual price of the electricity commodity throughput and the prices set by the OEB. Specifically, these amounts include variances between the amounts charged by Hydro One and the IESO for the operation of the electricity markets and grid, as well as various wholesale market settlement charges and transmission charges as compared to the amount billed to consumers based on the OEB-approved rates. Under regulatory accounting, the Corporation would have adjusted energy purchases for these variances. Under IFRS, the Corporation recognizes these differences in future periods as an increase or decrease to distribution revenue.

2-5(s)(s)

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

23. Divisional Information (continued)

- (ii) The OEB approved deferral accounts to record transitional differences associated with the implementation of IFRS, any incremental costs needed to comply with Environment Canada's new regulations associated with Polychlorinated biphenyls, costs relating to stranded conventional meters, and unearned revenue and costs associated with Enersource Hydro's smart metering program. On December 19, 2012 the OEB approved the recovery of these deferral accounts and the Corporation has recognized the related revenue.
- (iii) The OEB approved a variance account to record lost revenues associated with the delivery of CDM programs between 2011 and 2014. The variance account tracks the difference between the results of actual, verified impacts of CDM activities and the level of CDM program activities included in the distributor's load forecast. The Corporation may recover or refund this revenue through future distribution rates.
- (iv) The OEB requires Enersource Hydro to track the difference between revenue and costs associated with providing retailers with customer settlement services as retail cost variance account deferrals. Under IFRS, the Corporation recognizes these differences as an increase or decrease to distribution revenue when incurred and will recover or refund these differences through future distribution rates.
- (v) The difference in income taxes or PILs resulting from legislative or regulatory changes to tax rates or rules as compared to rate-setting is recorded in an OEB approved variance account in regulatory accounting. Under IFRS, the Corporation recognizes these differences as an increase or decrease to distribution revenue.
- (vi) The OEB requires the Corporation to accrue interest on regulatory assets and liabilities balances. Under IFRS, the Corporation recognizes the net interest on these balances in future periods as an increase or decrease to distribution revenue once approved for recovery or refund by the OEB.
- (vii) The OEB approved four deferral accounts to record qualifying incremental capital investments, OM&A expenses and funding adders approved by the OEB related to the connection of renewable generation or the development of smart grid. Under IFRS, the Corporation capitalizes or expenses these items as incurred and recognizes revenue in accordance with the Corporation's revenue recognition policy.
- (viii) The OEB approved a deferral account to record any re-measurements of the post-employment net defined liability including actuarial gains or losses. Under IFRS, the Corporation recognizes any re-measurements of the post-employment net defined liability in other comprehensive income.

To the extent that the OEB's future actions are different from the Corporation's expectations, the timing and amount of recovery or settlement of amounts included in the adjustment for regulatory activities could be significantly different from the amounts that are eventually recovered or settled through distribution rates in the future.

ENERSOURCE CORPORATION

Notes to Consolidated Financial Statements

(In thousands of Canadian dollars)

Years ended December 31, 2014 and 2013

25(+)(+)

24. CDM

The Corporation recognized \$14,563 (2013- \$14,278) of OPA funding in other revenue for the year ended December 31, 2014. The Corporation recognized \$14,546 (2013- \$14,274) of OPA costs under operating expenses for the year ended December 31, 2014. The Corporation currently has no unfilled obligations relating to the government grants received by the OPA.



Corporate Report

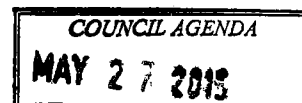
Clerk's Files

Originator's
Files

MG.01.REP

R-6

DATE: May 25, 2015



TO: Mayor and Members of Council
Meeting Date: May 27, 2015

FROM: Martin Powell, P. Eng.
Commissioner of Transportation and Works

SUBJECT: **Stormwater Charge Implementation Update - Additional
Information on Residential Programs**

RECOMMENDATION: That the report dated May 25, 2015, from the Commissioner of Transportation and Works titled *Stormwater Charge Implementation Update – Additional Information on Residential Programs* be received for information.

**REPORT
HIGHLIGHTS:**

- The City of Kitchener has implemented a stormwater credit program for its residential sector, which comprises approximately 60 percent of the total hard surface area in the city;
- Since its introduction in October, 2012, Kitchener's residential stormwater credit program has realized an uptake rate of about seven percent, or 5,000 homes;
- Should the City of Mississauga implement a residential stormwater credit program similar to that of Kitchener, the annual value of the credits would be approximately \$275,000, with an estimated annual administrative cost of \$250,000 to deliver the program, for a total cost of \$525,000;
- Staff has recommended an outreach and education approach for the single family residential sector in Mississauga, which

represents about 30 percent of the total hard surface area in the city; and

- The stormwater credit program proposed by staff is focused on the multi-residential and non-residential sector, which comprises 70 percent of the hard surface area in the city and therefore represents the greatest opportunity for stormwater management improvements in Mississauga.

BACKGROUND:

On May 20, 2015, members of General Committee received a report dated May 19, 2015 from the Commissioner of Transportation and Works titled *Stormwater Charge Implementation Update*. This report included recommendations to adopt proposed Corporate Policies and Procedures which provide the policy framework needed to govern the stormwater charge and to enact a by-law to establish the proposed 2016 Stormwater Fee and Charge Rate, and also included discussions on an Outreach and Education Program for the single-family residential sector.

Subsequent to the receipt of the aforementioned report, staff received inquiries from a number of Councillors regarding the residential stormwater credit program being offered by the City of Kitchener.

While the City of Kitchener has both a non-residential and residential stormwater credit program as part of its stormwater utility, this report is focussed on providing background information specifically on the residential stormwater credit program, including program uptake, and further expands on the May 19, 2015 corporate report regarding Mississauga's consideration of a residential credit program as part of its Stormwater Charge.

COMMENTS:

City of Kitchener Residential Stormwater Credit Program

The City of Kitchener introduced stormwater fees and charges in January, 2011, followed by credit programs for the residential and non-residential sectors in October, 2012, which provide stormwater charge reductions of up to 45 percent on customer bills.

Kitchener's residential program focuses on the volume of runoff diverted from the municipal stormwater system, recognizing, for

varying amounts of credit, the installation of:

- rain barrels;
- cisterns;
- infiltration galleries;
- rain gardens; and
- permeable pavements.

Since the launch of the program in October, 2012, approximately 5,000 homes have applied for and are receiving the residential credit, representing about seven percent of the eligible residential properties in Kitchener.

The majority of the applications – over 4,000 – were received within the first six months of the program. During this period a significant amount of effort was required by the City's call centre and technical staff to receive and respond to calls from residents regarding what measures do and do not qualify for credits, including the need for help in understanding what rain gardens, permeable pavements and other approved stormwater measures are.

Resources dedicated to Kitchener's residential credit application review, approval, audit, inspection and education activities include a dedicated full-time staff person and a summer student. An on-line application form was developed to help streamline the process.

Considerations for the City of Mississauga

In Kitchener, the residential sector represents just over 60 percent of the hard surface area. Whereas in Mississauga, only 30 percent of hard surfaces are represented by the single-family residential sector (approximately 70 percent – is found on non-residential and/or multi-residential lands).

If a residential credit program is put in place in Mississauga, the evaluation criteria of the credit schedule developed for the non-residential/multi-residential sector would not be practical for residential property owners given the level of technical complexity involved. A residential credit schedule and policy would need to be developed and incorporated into a new Corporate Policy and Procedure for a *Stormwater Credit Program for Single-family Residential Properties*.

For the purposes of this report, using Kitchener's residential credit approach and experience as a guide in which the average credit amount currently awarded is 33 percent, and assuming that a similar credit amount would be attained by homeowners in Mississauga, this would equate to an average annual reduction of \$33 year. Assuming a seven percent uptake, as experienced by the City of Kitchener, this would be about 9340 homes participating in Mississauga, the total annual credit amount for residential properties would be approximately \$275,000.

To sustain a residential credit program, it is estimated that two full-time positions will be required for residential credit application review, approval and additional credit program education activities. Further, four student positions (two students per summer and fall term) will be required to conduct site inspections and audits. It is estimated that \$250,000 will be required annually to manage a residential credit program.

Given the difference in the allocation of hard surface areas between the two cities, the residential credit/incentive program research undertaken by staff as discussed in the report presented to General Committee on May 20, 2015, and the anticipated \$525,000 of additional pressure on the stormwater management program as discussed in greater detail under the Financial Impact section, staff remains confident that a Residential Outreach and Education Program would be the most responsible and best approach for the City of Mississauga to recognize and support the efforts that single residential homeowners make on their properties.

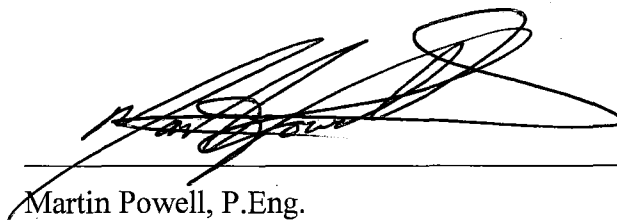
This Residential Outreach and Education Program will focus on providing information that helps homeowners understand how their property drains, what common practices can put homes at risk of flooding, and what actions can be taken to reduce that risk as well as benefit the environment. The proposed program will also direct homeowners to education and/or incentive programs offered by other levels of government, local conservation authorities, public agencies and not-for-profit organizations.

STRATEGIC PLAN: Not applicable.

FINANCIAL IMPACT: The estimated cost of \$525,000 for credits and staff resource requirements will represent an additional pressure on the City's stormwater program.

CONCLUSION: The Outreach and Education Program recommended by staff for the residential sector in the report presented to General Committee on May 20, 2015, represents the best value to realize a meaningful uptake of improved stormwater practices on residential lands in Mississauga.

Implementing a credit program for single-family residential properties would mean that new evaluation criteria, different from those for the multi-residential and non-residential properties, would need to be developed along with a new Corporate Policy and Procedure for a *Stormwater Credit Program for Single-family Residential Properties*.



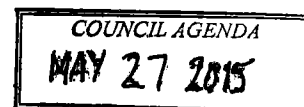
Martin Powell, P.Eng.

Commissioner of Transportation and Works

Prepared By: *Lincoln Kan, P.Eng.*
Manager, Environmental Services

Deborah Goss
Michael Scholz

Mississauga, Ontario



May 20th, 2015

Re: Opposition to Permanent Free Standing Scoreboard Installation in AE Crookes Park

Madam Mayor (Bonnie)

Please find attached a petition that includes names from 43 residents in the immediate vicinity of AE Crookes Community Park.

AE Crookes sits on the waterfront in Lakeview, it has been a community park for many years, our neighbourhood dates back to the 1940's. We enjoy a great community atmosphere and consider ourselves active and vibrant people, who enjoy the outdoors. Many large families from across Mississauga spend time in this neighbourhood, enjoying family picnics and spontaneous, unstructured play in one of the few open flat grassed areas by the lake.

On May 12th, residents surrounding the park received a construction notice informing us of a proposed scoreboard in the middle of the park. Originally there was a scoreboard on top of the city building used by the baseball association as a clubhouse. However, the proposal shows a new structure in the middle of the park requiring concrete posts, we have no idea of height or width of the scoreboard and if it will include advertising. This is of major concern to the residents and community. We have raised our objections to you by email and these comments have also been received by Councillor Tovey and Stefan Szczepanski. To date, the community has received no feedback or information as to the affect this will have on our property values and views across the park. We are in opposition to a new structure in AE Crookes Park.

On September 3rd, 2014 we met with Councillor Tovey and voiced our opposition to a potential scoreboard. We had been expecting Jim to get back to us with further information. To date, there has been no written follow up, other than the construction notice received last week.

The baseball association is permitted to use the baseball diamond during the evenings from May to September. We are equally concerned that a potential PA system will be part of the investment. The baseball association is a part-time user of our community park, however, we are continuously surprised by the efforts that City staff go through to keep this part-time stakeholder happy, showing disregard for the property owners and community who live in this neighbourhood all year long.

P-1(a)

Last fall we offered a compromise having investigated a portable system, this would allow for use during the baseball season and out of sight for the other seven months of the year. The City and Association have refused to look at this option without reason.

On several occasions we have been told by the baseball association that they could fence off the diamond from the community. We felt sure that the Waterfront Strategy Report of 2008 would protect us from prolonged organized sports on the waterfront, yet this park has consistently remained out of the review process, with no proper planning ever taking place. As a result we have previously had to stop City officials from putting a gate to eliminate access to the waterfront from the park.

As full time local residents, we are asking for unbiased consideration to our comments and concerns with an alternative solution to this scoreboard proposal for part-time users of the park.

Thank you for your consideration.

Deborah Goss

Deborah Goss
Michael Scholz

<input checked="" type="checkbox"/> Receive	<input type="checkbox"/> Resolution
<input type="checkbox"/> Direction Required	<input type="checkbox"/> Resolution / By-Law
<input checked="" type="checkbox"/> Community Services	For
<input type="checkbox"/> Corporate Services	<input type="checkbox"/> Appropriate Action
<input type="checkbox"/> Planning & Building	<input type="checkbox"/> Information
<input type="checkbox"/> Transportation & Works	<input type="checkbox"/> Reply
	<input checked="" type="checkbox"/> Report

Deborah Goss

From: Deborah Goss
Sent: May 17, 2015 1:19 PM
To: 'mayor@mississauga.ca'
Cc: 'Michael Scholz'
Subject: AE Crookes Park - Permanent baseball scoreboard installation at the waterfront in Lakeview
Attachments: AE Crookes Park scoreboard installation.pdf; AE Crookes Park Construction notice.pdf

Good Afternoon Bonnie,

I am sure you have a lot on your plate and my congratulations for being such a vibrant and active mayor from day one!

We would like to bring your attention to an issue in our local community park, AE Crookes, that sits on the waterfront in Lakeview, please see below comments made to Stefan Szczepanski, Park Development Manager. Stefan has always had a good rapport with local residents.

Last week, some parts of our community received a construction notice that informs us of a permanent structure (baseball scoreboard) that is to be constructed as a permanent fixture in the middle of our local community park without proper discussion or transparent dialogue with the residents and other local stakeholders who also use AE Crookes Park. Our particular concern revolves around the continued bias by the City to one part-time stakeholder, the Mississauga Majors, who are issued permits to play baseball from May – September each year. The alterations do not take into account the other three stakeholders; the local property owners, local community who use this park all year round, and all Mississauga residents who often enjoy large family gatherings and barbecues in this park. This is one of the few parks in South Mississauga that has a large open flat grassed area that allows children and families to enjoy spontaneous, unstructured play (flying kites, family soccer, cricket and casual use of the baseball diamond)

As you know, our neighbourhood has changed with \$1.5 - \$2 million dollar new homes constructed surrounding this park. There does not appear to be a need for a permanent scoreboard structure in the middle of a community park for a few hours of games held 5 months of the year. It has been approximately ten years since the previous scoreboard was removed. There are other options that have not yet been considered and may work as a compromise for all stakeholders (ie. Portable scoreboards, without the need for permanent construction).

Although you have much larger issues, we really could use some assistance. The scoreboard proposal will have been sanctioned by Paul Mitcham, as he has voiced his support for the baseball association and all their requests in the past. We are unsure where we can receive an unbiased consideration for our comments and concerns, while seeking an alternative to this scoreboard proposal.

Thank you Bonnie,
 Wishing you a great Victoria Day weekend!
 Deborah Goss
 Michael Scholz

From: Deborah Goss
Sent: May 13, 2015 4:56 PM
To: 'stefan.szczepanski@mississauga.ca'
Cc: 'Jim Tovey'; LRA Mark Bruni; 'John Danahy'
Subject: AE Crookes Park - Scoreboard installation proposal at the waterfront in Lakeview

P-1(c)

Hi Stefan,

I trust you are keeping well!

Thank you for sending out the construction notice as received today. Would you be able to answer a couple of questions regarding the proposal to locate a scoreboard in AE Crookes Park, the neighbourhood/community park at the waterfront in Lakeview:

1. What is the size and height of the proposed scoreboard?
2. Is the scoreboard proposed, a permanent fixture (taking into consideration the baseball association is permitted by the City for use of the baseball diamond from May to September each year- 5 Months)
3. Has the City looked into portable options?
4. Has the City spoken to property owners that will be facing onto the scoreboard and how this will impact their views and property values?
5. Would you be able to supply a second picture of the current city buildings and baseball diamond showing the exact location of the proposed board?
6. Can you verify how long it has been since there was a scoreboard in AE Crookes Park (8-10 years?)
7. With the proposal of a scoreboard, are you also considering a loudspeaker/PA system?
8. Has the City been involved in discussions with the local property owners to find a better solution or compromise to this proposal?
9. Is there a possible liability issue for the community who use the park for non-competitive, spontaneous play?
10. The community met with Councillor Tovey last year on this issue and we are hoping to hear back regarding concerns raised at that time.
11. Have the 'Guiding Principles' of the Waterfront Strategy Report dated March, 2008 been taken into consideration?
12. Waterfront Activities (as quoted from the Waterfront Strategy Report dated March 2008)
 - **In planning for upgraded, expanded and new Waterfront Parks, it is recommended that more passive land based recreational uses be approved and that over the long term, park areas dedicated to specific recreational uses such as sports fields be removed from the waterfront**

Thanks Stefan, I look forward to hearing from you further.

Best Regards,
Deborah

Deborah Goss

--This email has been sent to the intended recipient only and may contain private confidential and privileged information. No other person or entity may read, print, store, copy, forward or act in reliance on it or its attachments. If you have received this by error or are not the intended recipient, please return the message to the sender and delete this message and any attachments from your computer--

Opposition to Permanent Freestanding Scoreboard Installation in AE Crookes Park

P-1(d)

I am not opposed to organized baseball being played in AE Crookes Park by the Mississauga Majors Association.

I, as a local resident, would like to be consulted as a stakeholder in any changes to AE Crookes before they are agreed to between the City and The Mississauga Majors.


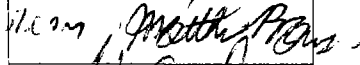

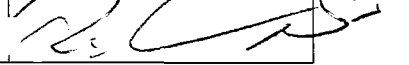
AE Crookes, situated on the waterfront in Lakeview, should be protected by 2008 Waterfront Strategy Report

I am not in agreement with the installation of a free standing baseball scoreboard in AE Crookes Park for the following reasons:

1. There has not been a scoreboard in use or on site in AE Crookes Park for approximately 10 years
2. Installation of a scoreboard will be detrimental to the enjoyment of my property and may impact my property value
3. Installation of a scoreboard will be detrimental to the enjoyment of the park by the other two stakeholders (Local property owners and local community who use the park as their neighbourhood/community park, in recent years we have added the Mississauga residents at large who are permitted to hold large family gatherings in the park through the permit process) and spoil views across the park
4. Allowing one part time stakeholder of the park (Mississauga Majors training and games-permitted May to September) concessions that are opposed by full time stakeholders (local property owners, local community and Mississauga residents at large) is a bias towards one stakeholder at the expense of all others
5. The scoreboard does not conform to the 2008 Waterfront Strategy Report comments and its guiding principles:
In planning for upgraded, expanded and new Waterfront Parks, it is recommended that more passive land based recreational uses be approved and that over the long term, park areas dedicated to specific recreational uses such as sports fields be removed from the waterfront
6. The process and decision for installation of a scoreboard has taken place behind 'closed doors' and has not allowed the other stakeholders of AE Crookes Park to voice their comments and concerns

Alternate options have not been considered (ie portable solutions) during permitted use by the Mississauga Majors baseball games

We would like you to review the lack of transparency with the community on this issue, particularly as local residents and the immediate community have been in contact with Councillor Tovey and City officials on many occasions with respect to being part of any alterations in AE Crookes Park.

Name	Address	Telephone/Email	Signature
DEBERAH Goss	868 Goodwin		
Matthew Pronti	877 Goodwin		
Michael Scholz	872 Goodwin		
ROBERT CATANI	860 GOODWIN		

p-1(e)

Opposition to Permanent Freestanding Scoreboard Installation in AE Crookes Park

I am not opposed to organized baseball being played in AE Crookes Park by the Mississauga Majors Association.

I, as a local resident, would like to be consulted as a stakeholder in any changes to AE Crookes before they are agreed to between the City and The Mississauga Majors.

AE Crookes, situated on the waterfront in Lakeview, should be protected by 2008 Waterfront Strategy Report

I am not in agreement with the installation of a free standing baseball scoreboard in AE Crookes Park for the following reasons:

1. There has not been a scoreboard in use or on site in AE Crookes Park for approximately 10 years
2. Installation of a scoreboard will be detrimental to the enjoyment of my property and may impact my property value
3. Installation of a scoreboard will be detrimental to the enjoyment of the park by the other two stakeholders (Local property owners and local community who use the park as their neighbourhood/community park, in recent years we have added the Mississauga residents at large who are permitted to hold large family gatherings in the park through the permit process) and spoil views across the park
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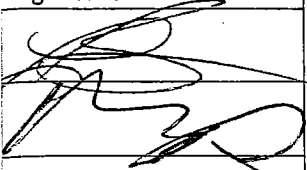
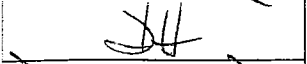

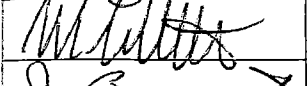



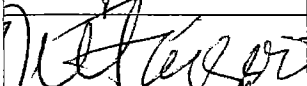
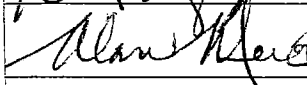
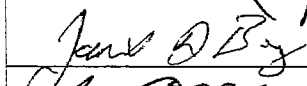

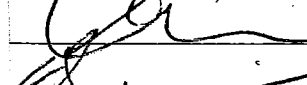
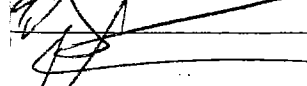
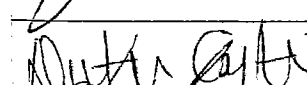
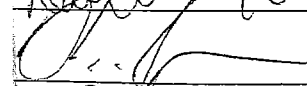
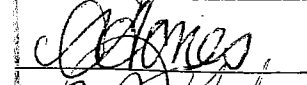
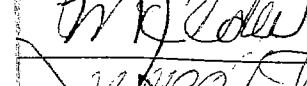





Alternate options have not been considered (ie portable solutions) during permitted use by the Mississauga Majors baseball games

We would like you to review the lack of transparency with the community on this issue, particularly as local residents and the immediate community have been in contact with Councillor Tovey and City officials on many occasions with respect to being part of any alterations in AE Crookes Park.

Name	Address	Telephone/Email	Signature
CHARIS STARONSKI	708 MONTBECK CR	93	[Signature]
PAT SMITH	714 MONTBECK RD		[Signature]
ERWIN VON MEHLEN	718 MONTBECK CR		[Signature]
Krzysztof Fichawa	740 Montbeck	9	[Signature]

Opposition to Permanent Freestanding Scoreboard Installation in AE Crookes Park

P-1(f)

Name	Address	Phone/Email	Signature
Lynny Dan Brezden	853 Goodwin Rd.		
Michael Pranski	659 Beach St	4	
Deborah Hannah	881 Goodwin Rd	9	
Alan Warren	881 Goodwin Rd	9	
MARC TURCOTTE	864 Goodwin RD,	6	
Jon Bennetworth	664 Montbeck Cr.		
Paul Silver	685 Montbeck Cr		
Melinda Metcalf	689 MONTBECK		
Kath O'Brien	855 AVIATION		
NANCY HAGGERTY	855 AVIATION RD		
Alan Meighan	645 Beach St.		
Janet Boyer	645 Beach St		
Rob Choiok	658 Bynnmount Ave	4	
ADRIANA & PAUL KOWALCZYK	880 GOODWIN RD		
Frank Surcevic	651 Montbeck Cr		
KEVIN SANTUA	647 MONTBECK CR.		
DRITA GATTAM	641 Northbeck Crs		
Karina Jensen	863 Aviation Rd		
Alan Jones	842 GOODWIN		
J. MICHAEL ELDER	851 BEACH		
U M P Wietes	653 Beach		
Steve Guller	356 Goodwin Rd		



P-1(h)
City of Mississauga
Community Services Department
Park Development Section,
Suite 900
201 City Centre Drive
MISSISSAUGA ON L5B 2T4

May 11, 2015

File: CD.14.326

Dear Resident:

SUBJECT: Construction Notice
A.E. Crookes Park- Scoreboard Installation, Ward 1
140 Lakefront Promenade

We are pleased to inform you that work is commencing at A.E. Crookes Park for the installation of a new scoreboard within the existing baseball diamond. This installation is to reinstate the original scoreboard which was removed during the club house renovations.

Construction is scheduled to commence on May 28, 2015 and be completed by June 19, 2015.

As with any construction project, it is expected that the area will be busy with construction activity. During this time, we ask for your patience and assistance in keeping clear of the construction area.

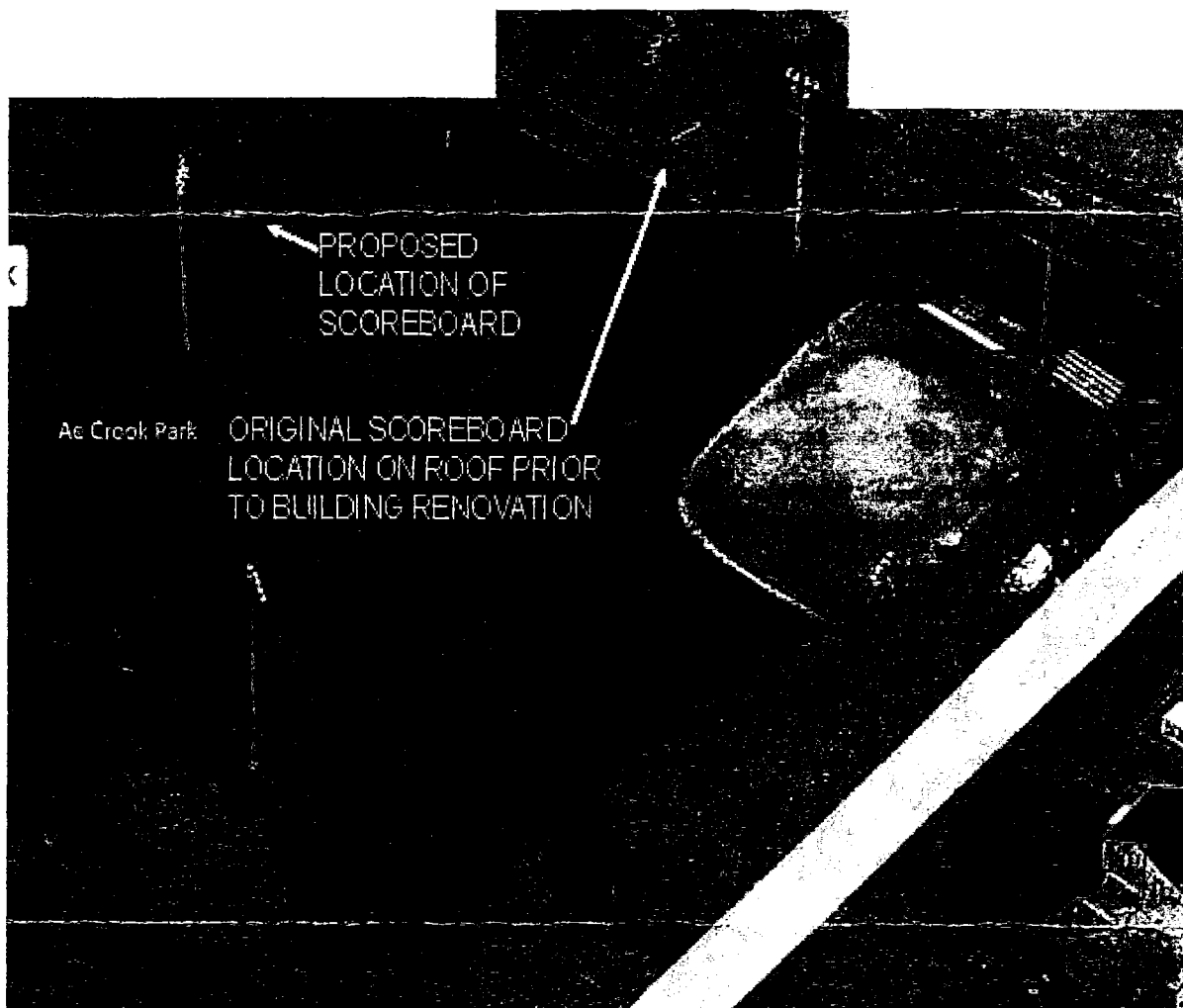
If you have any questions about this installation, please contact Chris Katotikidis, Project Manager at 905-615-3200 ext. 5377 or by email at chris.katotikidis@mississauga.ca.

Yours truly,

Stefan Szczepanski
Manager, Park Development
(905) 615-3200 ext. 5097
stefan.szczepanski@mississauga.ca

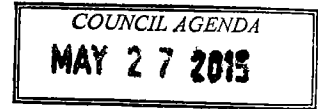
cc: Jim Tovey, Councillor, Ward 1
P.A. Mitcham, Commissioner of Community Services
Gavin Longmuir, Community Services

P-16(i)



Carmela Radice

From: Steve Dombey
Sent: 2015/05/25 2:11 PM
To: Carmela Radice
Subject: RE: AE Crookes Park - Baseball scoreboard



Dear Carmela,

I am a local resident to the AE Crookes park. I live at 706 Montbeck. My living room overlooks the park.

I am flabbergasted that the City is allowing the Mississauga Majors to build a permanent scoreboard in the middle of AE Crookes.

The size and location of this structure will destroy the enjoyment of the park by local resident and the hundreds of families that use it throughout the year for many different activities such as cricket, touch football, picnic'ing, BBQ's, kiting etc.

Why is AE Crookes park not protected by the Waterfront Strategy Plan? I thought our waterfront parks were sacred?

The proposed scoreboard will block my existing views of the park and water views, devaluating the value of our property?

Why is the proposed scoreboard not a direct replacement of the original scoreboard?

Why did the City hide from local residents that the original scoreboard mounted on top of the baseball buildings would be replaced by a free standing structure, which appears to be 2 to 3 times the size.

Why are the wishes and concerns of full time stakeholders (local residents and the community) in decisions made in our local community park (AE Crookes) less important than the Mississauga Majors, a part-time stakeholder (May to September)?

Why do the Mississauga Majors enjoy full consultation and attention by City Staff to develop whatever they choose in the park, impacting the enjoyment of the local residents and community?

The refusal by City staff to discuss or make a compromise by:

- a. Looking at a portable scoreboard during games only which would satisfy the baseball association's needs May to September and keep the park free of baseball structures outside of scheduled games and the other 7 months of the year OR
- b. Location of the scoreboard and its size emulate the original (on the wall or roof of existing building) being replaced from 2008, as previously discussed with the residents and community

Will the City also permit a loud speaker system to be installed, further eroding our peace and quiet?

What plans does the City have to relocate the Mississauga Major away from the residential park to a more suitable location?

I urge the City to postponed scoreboard any installation until this matter can be reviewed by all parties.

Best regards,

Sue and Steve Dombey

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From: Deborah Goss
Sent: 2015/05/25 3:58 PM
To: Carmela Radice
Subject: FW: AE Crookes Park - Opposition to Scoreboard



Hi Carmela,

Rob Catani is tied up with something at work and he asked that I forward the email below... apologies if he sent this already, I have been playing telephone tag with him.

Thank you

To Council:

I am unable to attend the Council Meeting on May 27th due to work constraints but ask my comments below be taken into consideration.

As a community Deb is NOT standing alone. We have ALL signed a petition and are asking the major and the city to delay construction and discuss options with the residents. This is our park. This is not the domain of a baseball association. In all my years living in Oakville and Toronto, I have not come across even one example of a park so close to residents that is trying to make itself into a baseball stadium. No other jurisdictions would stand for this and would be very sensitive to the residents point of view.

I moved to 806 Goodwin road a few years ago from Toronto. As you are aware this area is now into a 3-4 year makeover where the tax base is increasing exponentially.

The park is an integral part of the allure of this area. baseball notwithstanding, the park has open spaces for our children to run and play.

IT IS NOT A STADIUM.

I have looked far and wide and cannot find any small footprint multi use parks so close to residents that has a scoreboard installation. The reason, is because they are parks NOT STADIUMS.

I am admonished at the lack of transparency the city has demonstrated in allowing a baseball group to trump the homeowners. The original scoreboard was on the roof. No longer viable you say, ok then... NO scoreboard or wheel out a portable one. It's that simple!

NO one in our hood wants this , except maybe for Jim Tovey, who told me he did not support it, yet when asked directly on the record, has no answer.

So, we have no sponsorship. Who is going to take our concerns seriously and meet and discuss options. Who is going to look at reason and at other parks and realize that we are seeking only to allow our park to remain a park and NOT A BASEBALL STADIUM.

Deb is doing a great job trying appeal this process, what you are reading here is how outraged the residents are at our inability to be heard....

I challenge you to show me other examples of such installations in Toronto, Oakville, or even Mississauga, where the diamond is so close to homes.

They do not exist.

I-8(a)

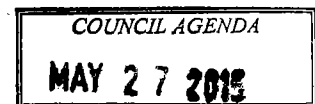
I am asking you to delay construction and meet with us to discuss viable alternatives.

Rob Catani
Cheryl Satin

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Carmela Radice

From: Deborah Goss
Sent: 2015/05/25 4:03 PM
To: Carmela Radice
Subject: FW: Crookes Park Baseball Scoreboard



Hi Carmela
I have been asked to forward this to you
Thank you
Deborah

From: Deborah Hannah
Sent: May 25, 2015 3:48 PM
To: Deborah Goss
Subject: Crookes Park Baseball Scoreboard

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Hi Deborah,

I am sending this message to you to forward. Thanks Deborah

To whom it may concern,

As residents of Goodwin Rd., we have serious concerns about the possible Crookes Park Scoreboard. There has been no consultation with the local residents and the community in decisions being made in our local community park - Crookes. And it is understood that the Mississauga Majors, a part-time stakeholder (May to September) enjoy full engagement to develop whatever they choose in the park, which impacts the enjoyment for the local residents and community. It is not fair that there has been refusal by City staff to discuss or make a compromise by:

- a. Looking at a portable scoreboard which would satisfy the baseball association's needs May to September and keep the park free of baseball structures outside of scheduled games and the other 7 months of the year OR
- b. location and size of the board modified as previously discussed with the residents and community in 2008.

However, as residents of this community who look onto the park directly, we do not want a free standing scoreboard in the park **AT ALL** as it impacts our property value, views and enjoyment. It is very important to note that this park is used extensively by the community for their children to play, picnic etc. and there is no other park within the area that is accessible with adequate safe space for children. This use of the park is much greater than the ad hoc baseball games that take place. We also do not want to encourage more Major games by having the scoreboard. The increase in traffic, noise, and lights from the park on evening games is not desired.

We do not want a scoreboard at all.

Dan Warren and Deborah Hannah

Carmela Radice

From: lbrezden63
Sent: 2015/05/25 4:46 PM
To: Carmela Radice
Subject: Really AEG Crooks Park



Good Afternoon Carmela,

To Council:

I will not be able to attend the Council Meeting on May 27th, but would like to add my comments on the impact of this issue. My home is 20m away from the baseball diamond and therefore any City work has significant impact on me both financially and from enjoyment of my property and neighbourhood.

I am most upset by the City's ongoing lack of transparency and consultation with the local residents and the community in decisions made in our local community park (AE Crookes). Meanwhile the Mississauga Majors, a part-time stakeholder (May to September) enjoys full consultation and attention by Staff to develop whatever they choose in the park, impacting the enjoyment of the local residents and community. I am upset by the refusal of City staff to discuss or make any compromise by:

- a. Looking at a portable scoreboard which would satisfy the baseball association's needs May to September and keep the park free of baseball structures outside of scheduled games and the other 7 months of the year OR
 - b. Replacing the scoreboard in the same location and size as the previous board (removed in 2008) as previously discussed with the residents (on the wall or roof of existing building)
2. The proposed scoreboard will be in full view of my home and impact my view across the park. I have just built a home for this view and this will impact my property value and enjoyment. This park is used by the baseball association on some evenings during the week after 6pm, partially during weekends and 3-4 tournaments per year. There is no need for a permanent structure interfering with my property value for partial use during the year, I am also concerned that this will increase the use of park by the baseball association.
3. As a resident, I already have to deal with the motorized vehicles raking the surface and sand every week, along with the constant maintenance and noise associated with this. The maintenance of the park is a continual annoyance and personal cost to me as we have to clean off sand dust from cars and windows when the maintenance have finished. More use will be mean more cost to me.
4. In addition to the above, there are other ongoing issues that have existed for many years. These issues have never been addressed by the City.

I-10(a)

Thank you for accepting my email as part of the Council discussion

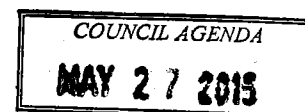
Lynn Brezden

Dan Brezden

Sent from my Samsung Galaxy smartphone.

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From: Mike Pronski
Sent: 2015/05/26 7:56 AM
To: Carmela Radice
Subject: Re: A E CROOKS park



Thank you for allowing me to send an updated version this morning.

Below is a high level summary of my questions and concerns regarding the scoreboard.
Thank you

1. Communication of the proposed Scoreboard

a. Communication was not provided to all property owners that will be impacted by this proposed scoreboard

b. Stefan Szczepanski's e-mail dated May 21st, 2015 explains that an e-mail was sent in 2010 notifying impacted property owners of the potential to rebuild the scoreboard. I believe this not a fair method of communicating, since a significant amount of time has passed (several years) since the referenced e-mail and a follow-up would have been appropriate. The community and amount of people accessing waterfront parks (including A E Crooks) has increased significantly over the past several years. More importantly, the e-mail is not inclusive, many new residents have moved into the community after 2010 (myself included) and would not have had access nor been a part of the 2010 e-mails

c. For your reference I have included Stefan's email for your reference, dated: May 21st, 2015

2. Lack of transparency

a. The letter from the city that was sent to select and very limited residents did not provide many critical details, specifically, the dimensions of the proposed scoreboard, why portable sign alternatives were not investigated and why the community has not been consulted

b. Please provide insight to the process that allowed such a large scoreboard to be approved on public land and why residents that moved into the area after 2010 were not notified or provided the ability to provide collaborative feedback.

c. The letter was sent last minute, significantly limiting the community's ability to provide constructive feedback and have appropriate dialogue with all impacted parties

d. Only two days prior to construction commencing and after multiple requests was the community made aware of the final dimensions of the scoreboard.

3. Benefit the the public and impact to the community

a. How does a permanent scoreboard impact the greater community? Does the incremental value of the proposed scoreboard which can only be utilized exclusively by the

I-11(a)

baseball association (which utilizes this public park for a fraction of the year) outweigh the value lost to the general public that can no longer use the park in its entirety?

b. The scoreboard will have a detrimental impact on the appearance and character of this residential community.

c. The character of the residential area will be impacted by such a large and noticeable sign placed in the middle of an open park.

Lastly, I would welcome the opportunity to attend the council meeting person, however with such short notice (I was notified that this meeting is taking place with just two days notice) I can not excuse myself from work.

Thank you,

Mike

Stefan's e-mail dated May 21st, 2015

Dear Residents,

Thank you for your inquiries in response to the A.E. Crookes Park – Scoreboard Installation Construction Notice dated May 11, 2015. The following provides staff feedback on questions posed by residents regarding the A.E. Crookes Park Scoreboard.

Question: How has the A.E. Crookes Park scoreboard installation been communicated to residents?

Response: Please refer to Paul Mitcham's e-mail dated May 6, 2010 (attached), where we confirm the City's intent to replace the existing scoreboard as well as Laura Piette's e-mail dated July 20, 2010 (attached) where she communicates similar messaging regarding the scoreboard.

Question: What is the size and height of the proposed scoreboard? Where will the scoreboard be located?

Response: Staff looked at many options for locating the scoreboard, including on the snack bar building which is not feasible. The location of the scoreboard is to be in the right field outfield, between 1st and 2nd base. The height of the scoreboard is 15 feet, 6 inches high and it is 9 feet wide. The scoreboard unit itself has the ball/strike/number of outs/inning counter and the home and guests score. Please refer to the attached illustrations showing the location of the proposed scoreboard.

Question: Is the proposed scoreboard a permanent fixture? Can you verify how long it has been since there was a scoreboard in A.E. Crookes Park?

Response: In 2010, during building construction at A.E. Crookes Park, the original scoreboard used by the Mississauga Majors was removed. At that time, the City of Mississauga provided authorization for a permanent scoreboard to be replaced, subject to location and design approval, and when funding would be available from the Mississauga Majors.

Question: Has the City looked into portable options?

Response: Portable scoreboards were not considered, the commitment to the Mississauga Majors was for a permanent scoreboard.

Question: With the proposal of a scoreboard, are you also considering a loudspeaker/PA system?

Response: The scoreboard would be utilized for regular season games and during tournament play. During these times, the use of loud speakers or sound amplifying equipment on City lands would be permitted. Sound levels must be in compliance with the City Noise By-law 360-79 and permission has been granted in advance by the Sports Unit.

F11(b)

Question: Is there a possible liability issue for the community who use the park for non-competitive, spontaneous play?

Response: The City of Mississauga and the Mississauga Majors have an existing operations agreement which will be reviewed in 2015. Staff will ensure that the agreement has proper wording related to insurance and indemnification for the scoreboard.

Question: Were the Waterfront Strategy Report recommendations considered?

Response: A.E. Crookes Park is one of the oldest active parks in Mississauga and provides sporting opportunities for organized and recreational use. The Waterfront Parks Strategy recommends retaining waterfront parks for passive activities and that new sport facilities will not be located on the waterfront. The Waterfront Parks Strategy also indicates that A.E. Crookes, Douglas Kennedy and Lakeview Parks are expected to retain their existing sport facilities if opportunities do not arise to have them relocated. The City understands the community's desire to have a more passive A.E. Crookes Park, but until existing facilities can be reasonably relocated, the City will be maintaining facilities at the current locations.

Link to Waterfront Strategy for your information - reference page

33: [http://www5.mississauga.ca/rec&parks/websites/waterfront/FINAL Waterfront Parks Strategy Report.pdf](http://www5.mississauga.ca/rec&parks/websites/waterfront/FINAL%20Waterfront%20Parks%20Strategy%20Report.pdf)

If you have any further questions regarding the sport facilities at A.E. Crookes Park or any questions regarding the use of the field, please contact Beth Cooper, Manager - Sport Development & Tourism at 905-615-3200 x 8231.

If you have any questions regarding the construction related works please contact me at the number below.

Regards,

Stef Szczepanski



MISSISSAUGA

Stefan Szczepanski

Manager, Park Development

T 905-615-3200 ext.5097

stefan.szczepanski@mississauga.ca

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City of Mississauga | Community Services Department,
Parks and Forestry Division