



2019 ORAC INVITATIONAL GOLF TOURNAMENT

For the second year in a row, members enjoyed a sunny day on the links at Devil's Pulpit for the annual ORAC Invitational Golf Tournament in support of Dog Guides. ORAC's ever popular Charity Golf event took place on Monday, July 8, 2019.

Thanks to the continued generosity of ORAC's members, we matched what was raised last year, a hefty \$19,000 to support the vital work of the <u>Lions</u> <u>Foundation of Canada Dog Guides</u>.

"The Lions Foundation of Canada's mission is to assist Canadians with a medical or physical disability by providing them Dog Guides at no cost. To do this, the Foundation operates Dog Guides Canada, a preeminent national training school and charity that assists individuals with disabilities through specialized Dog Guide programs."

Golfers started the day a little earlier than last year and were met with their own personalized Devil's Pulpit golf bag. Dog Guide foster parents Patricia Moore and Jenna Belshaw were on hand to greet our members, along with their furry children Lyndon and Ojai.

Master of Ceremonies extraordinaire, Dino Russo, welcomed guests and thanked our generous sponsors. This year the Gold Sponsors included Wolseley and Yorkland Controls. Our Silver Sponsors included Daikin and the UA Local 787. We also had some new sponsorships for food, beverage and registration, including Kilmer Environmental, Kathbern Management, Enbridge, and Dafco Filtration Group.

With the sun shining, ORAC members headed to the course to get their golf game on! Players had a chance to win the Putting Green Contest sponsored by Xtra Mechanical Limited and Vertiv's Beat the Duffer.

The day's festivities continued at dinner where our special guest, Dog Guides recipient and Spokesperson, Bev Berger, accompanied by her dog guide Lotus, spoke about the positive impact of every donation on the lives of people just like her.

The evening included raffle prizes and the announcement of all the day's golf winners. A big thank you to Ward Crane Rentals Ltd., with the help of Vern Barney of Northern Air Environmental Technologies Inc., for their generous donation, spanning over 25 years, of a BBQ that was raffled off to a lucky guest.

The team from the Ontario Construction Secretariat took the honours in two categories: Most Honest Foursome and the Wackiest Picture. But the Champions of the day, the Lowest Scoring Foursome, was the team made up of Ryan Browne, Will Bell, Bruce Ward and last-minute addition, Cory.

We look forward to seeing you at our upcoming events, including the Holiday Luncheon on Thursday, December 12, 2019 and our AGM in Niagara-on-the-Lake, April 30 to May 3, 2020.

Thank you to our Sponsors!













2019 ORAC INVITATIONAL GOLF TOURNAMENT PHOTOS CONTINUED. COURTESY OF THE ORAC TEAM!











































2019 ORAC INVITATIONAL GOLF TOURNAMENT PHOTOS CONTINUED. COURTESY OF THE ORAC TEAM!

























Digital Marketing Case Study: Toyota Boshoku Canada

The Client

Toyota Boshoku Canada develops and manufactures interior automotive components for Toyota. They have two manufacturing plants located in Woodstock, ON and Elmira, ON.

Aside from manufacturing automotive parts, Toyota Boshoku group's vision is to be:

A company that provides excellent mobility for customers around the

A trusted company that grows together with our stakeholders. This vision has assisted them in developing core values that differentiate their business from the competition. They are focused on contributing to society, developing leading-edge technologies, and producing high-quality products — this is the TB Way.



After experiencing some recruitment challenges in 2018, the human resources team at Toyota Boshoku Canada reached out to Intrigue Media seeking an innovative

approach to a recruitment challenge. Being located in a highly competitive manufacturing geography in Woodstock, Ontario, they realized that they need to differentiate themselves from the other manufacturers. As an exemplary employer they decided to partner with Intrigue to develop a digital marketing recruitment campaign that promoted their company culture and provided potential employees an easy way to apply.

The Marketing Services

Intrigue began helping Toyota Boshoku Canada in October 2018. The goal was to find 350 qualified candidates by April 2019. Our team's efforts and methods assisted them in hiring 450 qualified employees by March 2019. Our team hit this milestone with the following services:

- Producing videos showcasing Toyota Boshoku Canada's culture, including employee testimonials
- Building a new micro-website that include an Applicant Tracking System streamlining job postings and applicant selection
- Targeted Facebook Ads and Google Ads
- Organic Social Posting and Community Management on Facebook and Instagram

Hiring Blitz

Employee Testimonial Video Advertisements

Toyota Boshoku Canada separates itself from the competition in various ways, but a key differentiator is their commitment to employees and culture. To highlight this for future applicants, Intrigue interviewed a variety of Woodstock employees to capture what they had to say about Toyota Boshoku Canada.

After creating these videos, Intrigue Media worked with the Toyota Boshoku Canada team and published the videos on Intrigue's Video Advertising Network. These videos were then displayed across various TV's in restaurants, businesses and governmental buildings in London, Kitchener,

Waterloo, Cambridge, and Guelph. This unique service allowed Toyota Boshoku Canada to reach an audience of over 162,500 people in their hiring regions, showcasing the amazing benefits of working at Toyota Boshoku Canada.



Dafco Gives Back Through Dragon Boat Races

On Sunday June 9th a team of 23 Dafco Filtration Group's employees and family members came together to participate in the Mississauga Dragon Boat Festival.

The annual event raises funds for important local non-profits, including the Cardiac Kids (helps children with congenital heart conditions at the Hospital for Sick Children) and the Mississauga Canoe Club (helps fund after school activities).

Over the course of the day, the team rowed hard and pushed through every heat in which we participated. On our final heat the team came

in second - securing a silver medal.

One of the takeaways from the event is trust.

We learned that Dragon Boat racing does not rely on who

is the strongest, but rather on which team can work together in unison. It is a unique experience since you are trusting your teammates to each do their part and work in harmony.

A team that works together wins together. The second take a way from this experience is the opportunity to give back to our community.



The money raised at this event goes right back into the community in which Dafco Filtration Group operates, helping give back to the very same residents that rely on our products to make their worlds safer, healthier, and more productive.

This was Dafco Filtration Group's first year joining this community event. Our staff is eagerly awaiting next year's races and look forward to not just the racing but the fellowship in between heats.



Milestone 5th Annual Women's Day a Success

On Wednesday, October 23, 2019 ORAC held its milestone 5th Annual Women's Day at The Manor in Kettleby, Ontario just north of King City.

The event, planned and expertly organized by ORAC's Jessica Shaver, was a huge success with record attendance.

Women's Day was started as a celebration of women in the HVACR industry. It's a day of professional development, networking and this year there was a little comic relief to cap off what was a very exciting event.

Women working in a variety of roles in the HVACR industry were



in attendance, including salespersons, owners, managers, administrators, and mechanics

New ORAC President, Tony Mammoliti and his wife Manuela graciously accepted an invitation to attend in recognition of the event's milestone year.

The day started with lunch, which included signature mocktails and cocktails.

Two informative sessions followed with speakers

that provided attendees with tools to empower and inspire themselves, as well as others, in the workplace.

First, the eager group listened to a session, which was led by Intrigue Media's Director of Leadership and Business Development, Carly O'Brien. She spoke about "Cultivating a Company Where you Love to Work." The session included a handout with tips and gave attendees an opportunity to add any relevant information to take back to the office.

The second session led by ORAC speaker alum, Yasmeen Tonnos who is the Founder of Betr, provided insight on "How to Work Together and Empower One Another." Again, the group was given the opportunity to take away great strategy building tools and brainstorm their own with a valuable tip sheet.

After a short break, the ladies in attendance were treated with the comedic stylings of Adrienne Fish, who has appeared on Just for Laughs and CBC's The Debaters. She was followed by the main act, Toronto Resident, Camille Côté, who is the producer of Parental Discretion Comedy and has appeared at such festivals as NXNE and the Sirius XM Festival.

With a successful Women's Day behind us, ORAC is looking forward to the future and is committed to developing this forum into a premier event for women in the HVACR industry.



HVAC Direct Distribution- Saves you time and money

With direct distribution, there are no middle men when discussing projects, receiving project pricing, placing an order, arranging delivery, and getting support after installation and startup. Lennox* offers an innovative option in the HVAC industry: working directly with the



Brampton, Ontario Regional Distribution Centre

manufacturer for the entirety of your project.

A direct distribution model can make all the difference in winning replacement jobs. It has never been easier to purchase a

stocked unit from a local facility, like the Lennox regional distribution centre in Brampton, Ontario, and gain a competitive edge on emergency replacement projects with same-day and next-day delivery. Stocked product includes the <u>Raider* rooftop unit</u> strategically

designed to fit the most common industry footprint saving the need for a costly adapter curb. In addition to distribution centres,

Lennox Stores in the Ontario area offer commercial parts and supplies to enable a successful installation.



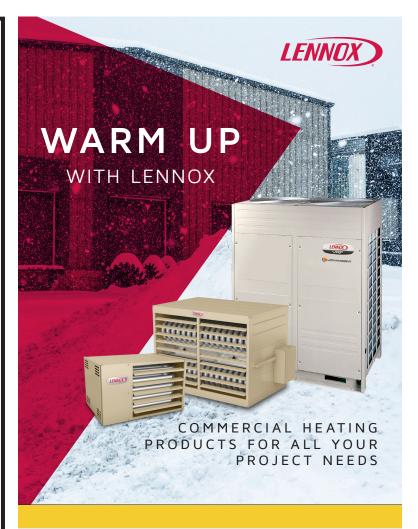
Stuttgart, Arkansas Manufacturing Facility

For a more customized product order, customers can partner with their sales representative to specify their required unit options from several climate-specific and energy saving enhancements, like adding a direct drive blower motor and gas heat input to an Energence rooftop unit. The Lennox Commercial manufacturing facility in Stuttgart, Arkansas, builds the unit per specification and ships it directly to the requested location.

Project delays or schedule changes that impact the timing of the delivery can be costly. You can trust the Lennox Commercial sales team to maintain open communication and adjust delivery dates as needed to ensure project success. Along with a sales team of qualified professionals with intimate knowledge of the market, industry and product, partnering with Lennox also provides access to focused training and attention to your needs throughout each project.

Lennox Commercial's mission is to create profitable growth for our customers while providing excellent customer service.







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To learn more about what Enbridge Gas incentives are available for customers, ORAC members can contact Joe Meriano, Advisor, Energy Solutions.



Whether your customer is building new or retrofitting, there are incentives available for high-efficiency projects such as ice rinks (hot water conservation), refrigeration (heat recovery), controls etc.



Enbridge Gas is happy to help you find ways to help customers use less energy and save money.

You can reach Joe at 416-882-2639 or via email at joseph.meriano@enbridge.com

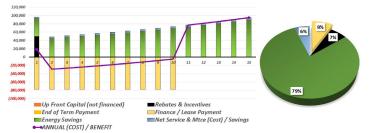
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admin: 877-318-4782 dkeates@vistaservices.ca



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Intake 1 is open from December 1st, 2019, running until February 28th, 2020. Applications will be accepted online only at www.apprenticehvacr.ca.

Highly qualified first-year apprentices are currently available for hire at www.orac.ca. Simply log into your ORAC account and hit the "Hire an Apprentice" tab to access the list.

If you do not have your login information, please contact Marshalette McTyson at 905-670-0010 or email marshalette@apprenticehvacr.ca.





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Ontario Government Transfers Responsibility for Apprenticeship and Skilled Trades

As of October 21, 2019, responsibility for Apprenticeship and Skilled Trades, including the transition to the new Ministry-led service delivery model, has been transferred to the Ministry of Labour, Training and Skills Development. During the transition, the Ministry and the College continue to jointly deliver key services as required under the Ontario College of Trades and Apprenticeship Act, 2009 (OCTAA).

Among other duties, the Ministry continues to register training agreements with apprentices, assess employer eligibility to take on apprentices, and administer Certificate of Qualification exams.

As required under OCTAA, the College supports this work, including by continuing to issue skilled trades credentials (Certificates of Qualification and Statements of Membership) and supporting labour mobility through credential verification.

For more information on careers in the skilled trades, and the ongoing modernization efforts being led by the Ontario government, please visit www.ontario.ca.

As published on the College's website at www.collegeoftrades.ca.

Apprenticeship Hiring and Training Incentives for Employers



Government of Canada

Gouvernement du Canada

If you're an employer looking to hire or train apprentices you may be able to take advantage of a federal tax incentive.

Currently, the Ontario Provincial Government no longer offers HVACR apprenticeship hiring and training incentives for employers.

As the provincial government continues to revamp the current apprenticeship system, the Federal government still offers the following hiring and training incentive:

With the Apprenticeship Job Creation Tax Credit (AJCTC) employers can claim a maximum \$2,000 per year for each eligible apprentice. The non-refundable tax credit is equal to 10% of eligible apprentice salaries and wages. Acceptable trades include those listed as Red Seal Trades. Unused credit may be carried back three years or carried forward 20 years.

As per the federal government's website, "an eligible apprentice is someone who is working in a prescribed trade in the first two years of their apprenticeship contract. This contract must be registered with a federal, provincial, or territorial government under an apprenticeship program designed to certify or license individuals in the trade."

For more information regarding government hiring and training incentives go to www.canada.ca.

HVAC from Hell

The following article is an excerpt that appeared in the July 24, 2018 edition of The Hotel Mogel Weekly Newsletter and is based on the experiences of Larry Mogelonsky, President of Hotel Mogel Consulting Limited (www.hotelmogel.com).

Over the past few months I have gained a newfound appreciation for how critical HVAC is to any property.

First, staying at a luxury hotel in Madrid, the suite was opulent and impressive. While the bedroom was exceptionally comfortable, sleep was not forthcoming as it was impossible to set the temperature below 30C. My only option to reduce the temperature was to open the window and suffer through the street noise blasting up from below. Because it was winter at the time, this fenestrate tactic worked until it was too cold, and I had to get up once more to close the window.

With this hot-cold cycle repeating every night, it affected my sleep to the point where no other positive aspect about the host property could be properly appreciated. I'm sure you are all familiar with the grumpiness and general malaise that follows on the day after a sleepless night and as such there was nothing that the hotel could do to redeem itself in lieu of a perfectly functional HVAC system.



Next, a high-level resort property in the Caribbean was serviced by below-the-window air conditioning units. While the air distributed by the system was indeed cold, the sound level from the mechanical parts was akin to that of a jet engine. The workaround I devised was to super-cool

the room during dinner, then shut off the system just before bed. Given the tropical climate, though, I received about four hours of sleep before the heat build-up necessitated cranking the system up again.

The third case was a recent weekend in Phoenix. The guestroom was tastefully Southwestern in style while the temperature controls were ideal with a consistent setting of 21C. However, there was so little humidity that I was getting up every hour to drink more water. While this did the trick, it is hard to rationalize the need for this activity when the daily rate was well in excess of \$750 per night.

In all of these cases, the expert work of designers, hoteliers and planners was almost for naught. Any hotel that does not deliver a good night's sleep to its guests is a failure!

HVAC systems aren't for rookies. Older buildings are particularly complex, as the control systems are almost entirely mechanical with dated and often broken or inefficient parts. Often air conditioning and heating are separate systems.

So, what can a hotelier do? First, speak to your engineering team and ensure that all systems are operating with maximum efficiency. Conduct maintenance as per manufacturer's recommended schedule. Replace any parts or systems that are past their best before date.

Remember the mantra that a guest that does not get a good night's sleep will never be a repeat guest. So, above all, ask your customers how their sleep was. Get firsthand feedback and when a problem arises be sure to act swiftly to remedy the situation.

Read the entire article at www.kathbern.com.







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Tax on Split Income in the HVAC industry Canadian Controlled Private Corporations



Lots has been written and discussed about Tax on Split Income (TOSI). And you may not have paid much attention to it, because you may have believed that it doesn't apply to you and your situation. However, depending on the way shareholdings of your company are structured, you may be surprised as to how the rules could apply to you.

Below is a discussion of TOSI and how the rules may apply to your business. In 2018, Tax on Split Income (TOSI) was implemented. Even for the professional tax advisor the rules as to on what and when the tax applies remain complex.

Generally, TOSI could apply where someone receives dividends or interest—or realizes a capital gain—from a Canadian controlled private corporation, and a family member is actively engaged in the corporation's business or holds at least 10% of its value. An example is where children receive dividends from a business owner who is their parent.

Under the excluded shares exemption, for family members age 25 or older, TOSI doesn't apply if they can check off all these items:

- The family member personally owns 10% or more of the votes and value of the business.
- The business isn't a professional corporation.
- Less than 10% of the business's income in the previous tax year was derived from another related business.
- Less than 90% of the corporation's gross business income in the previous tax year was from providing services.

Individuals are excluded from TOSI if the income they receive in the year comes from "Excluded Shares," and provided they reached the age of 25 before the end of the year in which the income was received.

Excluded shares are shares of a business in which less than 90% of the business income of the corporation was from providing services (based on the corporation's previous tax year, or for new corporations, its current tax year).

Now, here's where it's interesting for the HVAC industry.

Facts

- A corporation operates an HVAC business
- The main business activity is providing repairs and maintenance services
- The corporation also operates a retail store to sell parts and HVAC equipment. The retail products are not used in providing the services, but are sold separately to customers
- Gross business income of the corporation (2017): \$1,000,000 made up as follows:
 - sales of repairs and maintenance services (2017): \$950,000
 - sales of parts and equipment (2017): \$50,000
- Gross business income test applied to income from 2017: \$950,000/\$1,000,000 = 95%



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CONTINUED ON PAGE 12

CONTINUED FROM PAGE 4 - DIGITAL MEDIA CASE STUDY

Toyota Boshoku Canada Print Advertisements

To develop further brand awareness and appeal towards their recruitment campaign and company culture, Toyota Boshoku Canada developed and posted signage across the hiring regions. Working with Intrigue and the local municipal economic development team, this large, multifaceted approach drove high awareness towards Toyota Boshoku Canada and their hiring initiatives.

Applicant Processing System

Using an applicant processing system to manage and filter inbound resumes, our team was able to find 450 qualified applicants by March. This system allowed the Toyota Boshoku Canada team to seamlessly access online applications, while sharing notes and collaborating with other team members regarding the recruitment statuses. The reporting and capabilities of the applicant processing system allowed them to save time and move applicants quickly through the recruitment funnel. This resulted in 100 more hires than initially expected, and was achieved with a month to spare! This was the result:

Website Development

Intrigue began developing a new Toyota Boshoku Canada recruitment website in October 2018 and launched it in December 2018. The purpose was to drive traffic and increase the number of candidates viewing and applying to open

7,038 Applications Received
6,154 Met Basic Qualifications
726 Interviews

positions at Toyota Boshoku Canada. The strategy of the site was to illustrate the benefits of working at the manufacturer including culture, wages, and more.

The results were stellar. From the launch date in December 2018 to April 2019, Toyota Boshoku Canada's website produced:

- 14,728 sessions
- 50% bounce rate
- 1,586 organic conversions
- 352 "Clicks on Apply" just from the homepage

Facebook and Google Ads Campaign

Intrigue launched Ad campaigns on both Google and Facebook platforms. The Ad campaign returned great results for Toyota Boshoku Canada:

- Total clicks on "Apply Now" 2,091
- Facebook Ads 727
- Google Ads 535
- Google Organic Search 369
- Direct URL Search 140
- Other Facebook Sources 47

Organic Social Media Marketing

Intrigue ran weekly organic social media posting and community management strategies on three channels: Facebook, Instagram, and LinkedIn. The strategy of the organic campaign was to increase Toyota Boshoku Canada's audience base, brand awareness and drive community engagement. This campaign turned out to be a success!

From December 2018 to March 2019, Toyota Boshoku Canada had 514 sessions on their website that came directly from these social media channels. From those 514 sessions, 3.6% were considered as contributed social conversions. To put this into perspective, the industry average for this is 0.7% – that is 414% higher than the industry average!

Toyota Boshoku Canada's hiring initiatives were a huge success. Are you interested in boosting your online recruiting strategy and want some help finding and hiring qualified candidates? Let us take the stress out of your marketing. Contact the team at Intrigue today.



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CONTINUED FROM PAGE 10 - TOSI

- Gross business income of the corporation (2018): \$1,200,000 made up as follows:
 - sales of repairs and maintenance services (2018): \$900,000
 - sales of parts and equipment (2018): \$300,000
- Gross business income test applied to income from 2018: \$900,000/\$1,200,000 = 75%

Another issue is whether goods used to provide services can be subtracted from the services part of gross business income to lower the proportion of income coming from services. Don't attempt this workaround because CRA won't allow it.

Conclusion

Since more than 90% of the gross business income of the corporation in the previous tax year (2017) was for services, the condition of the definition of excluded shares is not met. So, the shares of the corporation would not qualify as excluded shares for 2018.

However, in applying the test in 2019 using the 2018 amounts, less than 90% of the business income of the corporation was for services, so the definition of the excluded shares would be met. The shares of the corporation would qualify as excluded shares for 2019.

As always, be sure to consult with your tax professional to determine your situation.

For more information contact Stan Swartz, CPA, CMA, CFP, CMC of Sloan Partners LLP via email at stan@sloangroup.ca or call 416-665-7735.

ORAC ASSOCIATES COMMITTEE



ORAC's Associates Committee meets bi-annually to continually raise the profile and reputation of our industry through sponsorships, involvement in speaker recommendations, advertising ideas and continuous relationship building at our events.

Be sure to look out for them at one of our upcoming events.

Our next Associates Committee meeting will be held on Tuesday, February 11, 2020 at 11:00 AM at the ORAC office at 133 Milani Blvd, Suite 104, Vaughan, Ontario L4H 4M4.

Provincial members, please visit our website for a list of our commited, loyal Associate Members, along with a description of their products and services



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Our clients have numerous reasons for selling their business but most often it is for retirement purposes.

One thing we have found in almost all industries is that many owners underestimate the amount of time and work that is involved in preparing for the sale as well as the amount of



work involved in the sale process itself.

This is not the sort of transaction that should be agreed to casually with someone you know in the industry.

It is your life's work and perhaps a few generations of work so it



should be dealt with professionally.

If you own a business with revenue of \$5 million or more and would like to learn more about how to prepare your business for sale and the process of selling a business, please visit our website at www.aimgc.ca.

We would also be pleased to meet with you to discuss your company in more detail.

You are welcome to contact our President, Mark Groulx by email at mark@aimgc.ca or by phone at **AIM** GROUP 416-364-8464.

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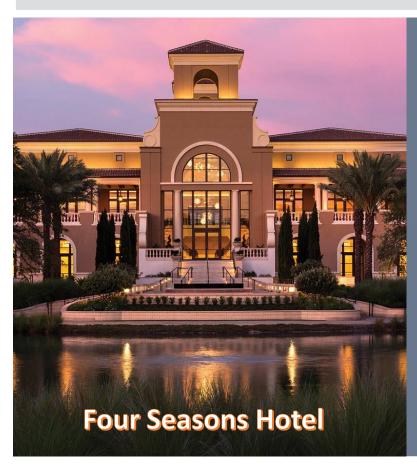
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Orlando, Florida May 20 - May 23, 2021





Leap into a live acrobatic journey where an animator's desk becomes the stage and drawings come to life. This love letter to the art of Disney animation is a celebration of life and all its deliberate and unanticipated movements.







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ORAC MANAGING DIRECTOR MIKE VERGE ORAC

ORAC MISSION STATEMENT

The purpose of the association is to represent and serve HVACR contractors in Ontario with programs and services that promote responsible solutions.

GOVERNMENT LIAISON

Legislators and government policy advisors often fail to properly consult key players within an industry to which the legislation could and may have adverse and damaging effects.

ORAC recognizes the importance of actively representing the HVACR industry in Ontario on matters of direct impact and participates with other industries in making representation on common concerns. It is important that legislators understand the capabilities of our industry in adjusting to sometimes unrealistic laws and standards, and at the same time, act on legislation that allows less responsible parties to operate and weaken the industry's position.

ORAC has formed a standing Technical Safety and Standards Committee (TSSC) to represent its members' interests with the TSSA and the Electrical Safety Authority (ESA).

ORAC

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