

MUNICIPALITY



OF ASSIGINACK

**REGULAR MEETING OF COUNCIL
To Be Held in the Council Chambers
Tuesday, May 7th, 2019 at 7:00 p.m.
Council's Regular Meeting Agenda**

For consideration:

1. OPENING

- a) Adoption of Agenda
- b) Disclosure of Pecuniary Interest and General Nature Thereof

2. ANNOUNCEMENTS

3. ADOPTION OF MINUTES

- a) Regular Council Meeting of April 16, 2019
- b) Sudbury & District Board of Health Meeting of April 18, 2019

4. DELEGATIONS

5. REPORTS

6. ACTION REQUIRED ITEMS

- a) Accounts of Payment: General: \$269,582.23 Payroll: \$32,519.14
- b) Draft Consolidated Financial Statements Year Ended December 31, 2018
- c) Proposed Application for Consent to Sever
- d) RFP- Maintenance of Municipal Parks and Garbage Collection
- e) Ratepayer appointment – Assiginack Museum Board

7. INFORMATION ITEMS

- a) Manitoulin Legal Clinic Correspondence
- b) AMO – Look at 2019 Provincial Budget
- c) Vigor Clean Tech – Jan-Mar 2019 Production
- d) Minister of Infrastructure and Communities -2019 AMO Gas Tax Top-up Funding

8. BY-LAWS

9. CLOSED SESSION

a) Property

10. ADJOURNMENT

**THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
MINUTES OF THE REGULAR COUNCIL MEETING**

The Regular Meeting of the Council of the Corporation of the Township of Assiginack was held in the Council Chambers on Tuesday, April 16, 2019 at 7:00 p.m.

Present: Mayor Dave Ham
Councillor Hugh Moggy
Councillor Dave McDowell
Councillor Rob Maguire
Councillor Christianna Jones

Staff: Alton Hobbs, CAO, Deputy Clerk
Deb MacDonald, Treasurer
Ron Cooper, Public Works Superintendent
Dwayne Elliott, Fire Chief

Public: None

OPENING:

#100-08-19 D. McDowell – H. Moggy

THAT the Regular Meeting of the Council of the Corporation of the Township of Assiginack be opened for business with a quorum of members present at 7:00 p.m., with Mayor Ham presiding in the Chair.

CARRIED

AGENDA:

#101-08-19 H. Moggy – D. McDowell

THAT the agenda for this meeting be accepted as presented.

CARRIED

DISCLOSURE OF PECUNIARY INTEREST:

None.

ANNOUNCEMENTS:

Council expressed its appreciation to the Events Co-ordinator, Jackie White on securing the Field of Dreams funding for ballfield improvements. Council recognizes the amount of work that went into the application and realize that the same effort has gone into applications that have not been successful. All of Jackie's efforts are appreciated by Council.

The Public Works Superintendent gave a verbal report on a water main break that happened last Friday evening on Napier Street. He noted that Steve Wood and Walter Reid responded after hours and worked diligently to restore service to the affected area and to avoid the need for a water advisory. He thanked Larry Harasym of OCWA for overseeing the repair and again doing so in such a way that avoided an advisory. Finally he thanked our Treasurer, Deb MacDonald, for going above and beyond on her personal time to assist in filing the necessary reports and providing refreshments to the crew as they worked to complete the repairs. While it is always Staff's responsibility to respond to emergency situations, too many times individual staff members quietly go beyond their duties in an effort to save the Municipality in the long run. Council agreed and thanked these Staff for their efforts.

ADOPTION OF MINUTES:

#102-08-19 D. McDowell – H. Moggy

THAT the Minutes of the Regular Council Meeting of April 10, 2019 be accepted.

CARRIED

DELEGATIONS:

None

REPORTS:

None

ACTION REQUIRED ITEMS:

2019 Annual Budget Review:

Council reviewed the draft 2019 Operating Budget with the Treasurer. The Treasurer summarized each department's operating costs and detailed the changes from previous years. In addition, Council reviewed the Reserve and Reserve Fund positions, anticipated provincial and federal funding and changes in the assessment base.

Council reviewed all of the donations requested for 2019 to date and agreed to the listing found on Page 26 of the budget document.

The review took an hour and 10 minutes and at the end of the process, Staff asked that Council members bring forward capital requests to the Treasurer's office and at the next meeting, Council would review 2019 capital needs and tax rate projections before finalizing the budget.

Specific questions and points made during the discussion are listed as follows:

- *Water and Wastewater Arrears are to be presented to Council quarterly for review*
- *\$324,000.00 One Time Special funding- to allocate to Economic Development Use or other uses?*
- *Council would like to see the particulars of the Main Street Revitalization Funding and know if it can be 'stacked' on other senior government funding.*
- *Staff is to review Canine and Feline Animal Control and is to tender with both as separately priced options later in 2019.*
- *Staff is to research a 'Heavy Items' Clean Up Week later this spring, including an RFP for Private waste haulers to bid on it.*
- *OCWA is invited to attend a future meeting to review Standard of Care Requirements for the water and wastewater systems.*
- *Council would like a price to re-side the east wall of the Roller Mills and retrieve as much of the siding in the water as possible.*
- *Explore the possibility of MLS listing of township owned properties, particularly if they have 'vested' with the Municipality.*
- *Staff is to forecast necessary capital improvements to Township buildings and determine if they must be done in 2019 or can be scheduled for 2020.*
- *Staff is instructed to review capital improvements to the waterfront, including but not limited to the retaining wall, beach sand recovery, run off mitigation etc.*
- *Council members are to bring the Treasurer a wish list of capital requests for costing and consideration.*

CLOSING:

#104-08-19 H. Moggy – D. McDowell

THAT we adjourn until the next regular meeting or call of the Chair.

CARRIED

David Ham, MAYOR

Alton Hobbs, CAO/DEPUTY CLERK

8:25 p.m.

These Minutes have been circulated but are not considered Official until approved by Council.

Next Meeting: May 7, 2019 7:00 pm.



**UNAPPROVED MINUTES – SECOND MEETING
BOARD OF HEALTH FOR PUBLIC HEALTH SUDBURY & DISTRICTS
PUBLIC HEALTH SUDBURY & DISTRICTS, BOARDROOM, SECOND FLOOR
THURSDAY, APRIL 18, 2019 – 1:30 P.M.**

BOARD MEMBERS PRESENT

Janet Bradley
James Crispo
Randy Hazlett
Jeffery Huska
Robert Kirwan

René Lapierre
Bill Leduc
Glenda Massicotte
Paul Myre
Ken Noland

Rita Pilon (via teleconference)
Mark Signoretti
Nicole Sykes
Carolyn Thain

STAFF MEMBERS PRESENT

Sandra Laclé
Stacey Laforest
Rachel Quesnel

France Quirion
Dr. Penny Sutcliffe
Renée St. Onge

Jamie Lamothe

R. LAPIERRE PRESIDING

1. CALL TO ORDER

The meeting was called to order at 1:30 p.m.

2. ROLL CALL

3. REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST

There were no declarations of conflict of interest.

The Board Chair reported that a meeting invitation was just received from the Chief Medical Officer of Health (CMOH) for Board Chairs and MOHs to attend a Ministry of Health and Long-Term Care (MOHLTC) teleconference at 2 p.m. today regarding last week's 2019 provincial budget announcement and the modernization of Ontario public health units.

The Board concurred with re-ordering today's order of business allowing the Board Chair and MOH to participate in the teleconference from 2 p.m. until 2:30 p.m. New Business agenda items 6.1 and 6.2 were moved to the end of the agenda to allow

the Board Chair to participate in those discussions. Vice-Chair, J. Huska, agreed to Chair between 2 and 2:30 p.m. to cover all other agenda items and to recess if necessary before the meeting would resume. In a show of hands, the Board confirmed its agreement with the proposed changes.

4. DELEGATION/PRESENTATION

i) Public Mental Health

- Shana Calixte, Manager, Mental Health and Addictions, Health Promotion Division

S. Calixte provided an overview of the Public Mental Health Action Framework developed by Public Health Sudbury & Districts. The local action framework was developed as a result of systematic review of the new Ontario Public Health Standards (OPHS) mandate and is an action-oriented roadmap of public health interventions identifying these PHSD roles:

- promoting mental health,
- preventing mental illness, and
- early identification and referral.

A summary of PHSD commitments and identified interventions was reviewed. The outcomes, indicators, and opportunities for each intervention are also outlined in the framework. Next steps for PHSD to embed public mental health throughout its scope of practice, requires explicit, ambitious and even radically different approaches to its work and next steps include diffusing ownership/knowledge brokering and developing a workplan. Dr. Sutcliffe noted how this is being seen as a template for others in the province who are newly embarking on this work. Further it was noted that the framework has been shared on national webinars. S. Calixte was thanked for her presentation and there were no questions or comments.

5. CONSENT AGENDA

- i) **Minutes of Previous Meeting**
 - a. First Meeting – February 19, 2019
- ii) **Business Arising From Minutes**
- iii) **Report of Standing Committees**
- iv) **Report of the Medical Officer of Health / Chief Executive Officer**
 - a. MOH/CEO Report, April 2019
- v) **Correspondence**
 - a. Provincial Oral Health Program for Low Income Adults and Seniors

- Letter from the Board of Health, Haliburton, Kawartha, Pine Ridge District Health Unit, to the Premier of Ontario dated February 14, 2019
- Letter from the Board of Health, Peterborough Public Health, to the Premier of Ontario dated February 27, 2019
- Letter from the Board of Health, Perth District Health Unit, to the Premier of Ontario dated March 20, 2019
- Letter from the Board of Health, Windsor Essex County Health Unit, to the Premier of Ontario dated March 5, 2019
- Letter from Renfrew County and District Health Unit Board of Health to the Premier of Ontario dated March 4, 2019, supporting the Board of Health for Public Health Sudbury & Districts' Motion 42-18
- b. Support for a Regional Level III Residential Withdrawal Management Services Facility in Sault Ste. Marie
 - Letter from Algoma Public Health to the Minister of Health and Long-Term Care dated March 4, 2019
 - Letter from Public Health Sudbury & Districts to the Minister of Health and Long-Term Care dated March 29, 2019
- c. alpha's Public Health Resource Paper: Improving and Maintaining the Health of the People
 - Letter from alpha to the Premier's Council on Improving Healthcare and Ending Hallway Medicine dated February 12, 2019
 - Letter of Support from the Simcoe Muskoka District Health Unit Board of Health to the Minister of Health and Long-Term Care dated March 20, 2019
- d. Advocacy to Increase Actions re Opioid Crisis
 - Motion from Toronto Public Health Re: Expanding Opioid Substitution Treatment dated February 12, 2019
 - Letter from the Board of Health and CEO, Windsor-Essex County Health Unit, to the Premier of Ontario dated March 5, 2019
- e. Provincial Legislation for Cannabis and the amended Smoke-Free Ontario Act, 2017
 - Letter from the Board of Health and CEO/CNO, Windsor-Essex County Health Unit, to the Ministry of the Attorney General dated February 11, 2019
 - Letter from Renfrew County and District Health Unit to Minister of Health and Long-Term Care dated March 4, 2019
 - Letter from the Board of Health, Perth District Health Unit, to the Premier of Ontario dated April 2, 2019
- f. Health Care System Transformation
 - Letter from the Chief Medical Officer of Health dated March 6, 2019
- g. Ontario's Basic Income

- Letter from the Board of Health and CEO/CNO, Windsor-Essex County Health Unit, to the Premier of Ontario and the Minister of Children, Community and Social Services dated February 11, 2019
- h. Funding for the Healthy Babies, Healthy Children (HBHC) Program
 - Letter from the Board of Health and CEO/CNO, Windsor-Essex County Health Unit, to the Minister of Children, Community and Social Services dated February 11, 2019
 - Letter from the Board of Health, Peterborough Public Health, to the Minister of Children, Community and Social Services dated April 3, 2019
- i. Child Visual Health and Vision Screening
 - Letter from the Board of Health, Southwestern Public Health to the Minister of Health and Long-Term Care dated April 3, 2019
- j. Public and Environmental Health Implications of Bill 66, Restoring Ontario’s Competitiveness Act, 2018
 - Letter from the Board of Health, Simcoe Muskoka District Health Unit, to the Premier of Ontario dated February 20, 2019
- k. Health Canada Proposals: Vaping Products Advertising
 - Letter from alPHa to Health Canada dated March 7, 2019
- l. Food Literacy in Ontario Curricula
 - Letter from Windsor-Essex County Board of Health and CEO/CNO to the Minister of Health, Canada dated February 11, 2019
- m. Restricting Food and Beverage Marketing to Children
 - Letter from the Board Chair, Public Health Sudbury & Districts to all Ontario Senators dated April 10, 2019
- n. Nutritious Food Basket
 - Letter from the Medical Officer of Health and the Board of Health, North Bay Parry Sound District Health Unit, to the Premier of Ontario, Deputy Premier and Minister of Health and Long-Term Care, and the Minister of Children, Community and Social Services dated February 27, 2019
 - Letter from the Board of Health, Peterborough Public Health, to the Minister of Children, Community and Social Services and the Deputy Premier and Minister of Health and Long-Term Care dated April 3, 2019
- vi) **Items of Information**
 - a. 2017 Chief Medical Officer of Health Report, *Connected Communities healthier together*, Executive Summary 2017 Annual Report
February 19, 2019
 - b. alPHa Information Break March 26, 2019

c. ALPHa Update to Board of Health Members

March 1, 2019

d. PHSD Workplace Health Newsletter

Spring / Summer 2019

No discussions.

07-19 APPROVAL OF CONSENT AGENDA

MOVED BY SIGNORETTI – CRISPO: THAT the Board of Health approve the consent agenda as distributed.

CARRIED

6. NEW BUSINESS

i) Provincial Budget 2019

Further to the communications that have been shared via email with the Board since the release of the 2019 provincial budget on April 11, Dr. Sutcliffe provided broader context including internal processes, communications, and potential local implications.

Dr. Sutcliffe's presentation recapped the purpose of public health, its essential functions and upstream efforts to promote health and prevent diseases to improve the health of populations noting that the whole of public health is greater than the sum of its parts. Public Health Sudbury & Districts is committed to working locally with individuals, families, communities, and partner agencies including levelling up health opportunities so that those who are most in need, also can benefit the most. To illustrate how PHSD addresses this work, *Case scenarios – Public Health: What's in it for you?* have been developed and are available on the [phsd.ca website](http://phsd.ca).

Creating policies and environments that help people be healthier is a key strategy that PHSD does in partnership with community groups, private business, education, health care providers, policing, municipalities, and others.

Studies have documented the Return on Investment (ROI) of Public Health interventions and examples provides illustrate that Public Health is essential and makes good economic sense to invest in as because of the work it does to support health and will subsequently be returned to the wider health and social care economy.

The current structure of the Ontario Public Health System was outlined to include 35 Boards of Health with varying governance structures and regions are defined by municipal boundaries.

Recent provincial government announcements regarding Ontario's new plan to fix and strengthen the public health care system were reviewed.

The provincial government has announced changes to the Public Health sector as follows:

- Adjust municipal-provincial cost-sharing (2019-2020)
- Establish 10 regional public health entities and 10 new regional boards of health (2020-21)
- Cut \$200M annually (2021-2022)
 - o ~21% total provincial funding to local public health
 - o ~\$4.5M PHSD
- Limit scope of Public Health Ontario (2019-20) and reduce number of labs (2020-21)

Potential financial impacts to the current 2019 budget due to any adjustments in the municipal:provincial cost-shared budget and 100% provincial funding were outlined.

It was pointed out local public health units have been in existence for several years, including our Board of Health. This organization will celebrate 63 years in September 2019.

Dr. Sutcliffe noted that PHSD will continue to work with the NE PHUs on the NE PHUs collaboration project. The newly hired project manager, jointly funded by all five NE PHUs, will assist in refocusing the project given the April 11 budget announcement and the project scope will be adjusted if required once additional information is made known by the MOHTLC.

The provincial announcements have left many outstanding questions, including the new regional boundaries for the 10 PHUs, the municipal impact of adjusting the cost-shared formula, the role of Public Health Ontario, alpha which is funded by local PHUs members, transition process and timelines, etc.

The Board Chair has been kept informed of all developments through the MOH. Management and staff have been kept apprised of all information shared to date. Ongoing communication with staff will be important during these times of uncertainty. PHSD has implemented an immediate hiring freeze and cancelled all non-essential spending among other actions in response to provincial funding cuts. Senior management has also discussed the importance of values and guiding principles as we move forward.

R. Lapierre and Board Chairs participated in an aPHa Boards of Health section teleconference on April 18 and in a teleconference today at 2 p.m. hosted by the CMOH, Dr. D. Williams.

Updates from today's CMOH teleconference were shared, including that by April 1, 2020, the Ministry plans to have legislation in place to establish the 10 new boards of health. One-time funding might be available for Boards to help with transition and waivers for Standards on a case by case basis. There will be adjustments to the funding formula; however, the funding envelop and the ratio for each region is still unclear given regions with will than 1 million in population will remain at 70:30.

The MOHLTC indicated it will be scheduling one-on-one meetings next week with each Board Chairs, the MOH and with city if they are part of a regional Board.

Questions and comments were entertained. It was concluded that we cannot create stability at this time; however, we will continue to be at the tables representing the Public Health sector, including planning of the Ontario Health Teams.

- ii) **Support for Undetectable = Untransmittable (U=U) Anti-Stigma Campaign**
 - Resolution from the Council of Ontario Medical Officers of Health (COMOH) dated February 21, 2019
 - Briefing Note from the Medical Officer of Health and Chief Executive Officer to the Board Chair dated April 11, 2019

Dr. Sutcliffe noted that the U=U message is an important step in promoting community acceptance of people living with HIV and reducing barriers. The official endorsement of U=U by the Board of Health is intended to send a strong anti-stigma message to our community and contribute to sexual health promotion.

It was reported that PHSD issued a press release this afternoon prior to the Board's deliberation on the motion. Dr. Sutcliffe apologized for this error, noting that this is contrary to our practice and would ensure it was investigated.

Upon the invitation of a fellow Board member, J. Crispo shared detailed comments regarding the motion. Prefacing his support of an anti-stigma campaign, J. Crispo shared his concerns regarding potential risks in conveying that an undetectable HIV viral load poses effectively no risk of HIV transmission. He also shared concerns regarding privacy and confidentiality of a provincial resource document as it relates to the statistics and reporting requirements.

Dr. Sutcliffe indicated that the operative clause in today's motion supports the Council of Ontario Medical Officers of Health. She noted there has been significant debate by the Medical Officers of Health on this issue, including on the points raised today and she does not recommend changes to the motion recognizing it focuses on the anti-stigma campaign and referred to the comprehensive public health approach within which any PHSD messaging would be contextualized.

08-19 UNDETECTABLE = UNTRANSMITTABLE (U=U) ANTI-STIGMA CAMPAIGN

MOVED BY BRADLEY – MYRE: WHEREAS the U=U campaign has been endorsed by public health leaders, notably the Chief Public Health Officer of Canada, the Provincial and Territorial Chief Medical Officers of Health, and most recently the Council of Ontario Medical Officers of Health; and

WHEREAS the Board of Health, by officially endorsing the U=U campaign, transmits a strong anti-stigma message to Sudbury and districts communities and contributes to sexual health promotion;

THEREFORE BE IT RESOLVED that the Board of Health for Public Health Sudbury & Districts endorse the U=U campaign message that an undetectable HIV viral load poses effectively no risk of HIV transmission within a comprehensive public health approach to sexual health; and

FURTHER THAT community and public health partners be so advised.

CARRIED

- iii) **2018 – 2022 Accountability Monitoring Plan**
 - 2018 Annual Accountability Monitoring Report

J. Crispo, member of the Joint Board of Health/Staff Accountability Working Group provided an overview of the 2018 Annual Accountability Monitoring Report.

It was recapped that the 2018 Accountability Monitoring Report compiles information about Public Health Sudbury & Districts' (PHSD) performance based on various accountability measures and contributes to the Board's commitment to excellence and transparency with all stakeholders, detailing performance in the following key areas:

- Provincial and local organizational requirements
- Provincial and local program requirements
- Board of Health strategic priorities

It was pointed out that this report does not contain program indicators as the Ministry of Health and Long-Term Care has not yet provided direction regarding reporting mechanisms for these.

As it relates to the organizational requirements and the BOH strategic priorities, overall, the agency is compliant with, or has exceeded expectations for 78 of the 80 Ministry organizational requirements. Two organizational requirements where compliance was not achieved are described in the additional notes. A total of 12 locally-developed organizational indicators that were selected as part of a rigorous review of available indicators and current organizational priorities and directions are also monitored.

A list of the 4 Strategic Priorities Narratives from the Fall 2018 Report highlight the descriptive stories in support of our strategic priorities demonstrating the 2018–2022 Strategic Priorities “in action”.

Staff were recognized for their work on developing this monitoring tool and Board members for taking the time to review and support the PHSD’ transparency.

iv) alPHa Conferences

a. 2019 Winter Symposium Proceedings – February 2019

– Boards of Health Section Meeting

Verbal Report from Board Member, Randy Hazlett

Board member, R. Hazlett, who attended the 2019 Winter Symposium in February, provided a verbal update regarding the Symposium and Boards of Health section meeting. He noted that Dr. Sutcliffe participated in a panel discussion on risk management and represented PHSD well. The Board thanked R. Hazlett for attending and for the update.

– Council of Ontario Medical Officers of Health (COMOH) Section Meeting

No discussion.

b. Annual General Meeting (AGM) and Conference – June 2019

PHSD has four votes at the alPHa Annual General Meeting, which is based on the population in our catchment area. Although the motion identifies two Board members as voting delegates, others Board members are invited to attend the AGM/Conference. Board members interested are invited to contact the Board Secretary who will coordinate registration, travel and accommodation.

09-19 2019 ALPHA AGM/CONFERENCE

MOVED BY BRADLEY – MYRE: WHEREAS Public Health Sudbury & Districts has a modest travel budget to cover remuneration, registration, travel, meals, and accommodation as per the Board Manual Policy and Procedure I-I-10, permitting Board members to attend official Board of Health functions; and

WHEREAS the Public Health Sudbury & Districts is allocated four votes at the ALPHA Annual General Meeting;

THEREFORE, BE IT RESOLVED THAT in addition to the Medical Officer of Health and the Associate Medical Officer of Health, the following two Board of Health members attend the 2019 ALPHA Annual General Meeting as voting delegates for the Board of Health: René Lapierre and Randy Hazlett.

CARRIED

– 2019 ALPHA Fitness Challenge Board of Health

As part of the second annual fitness challenge for Boards of Health, Board members are invited to a 30 minute group walk after the May Board meeting. Board members who prefer to complete the 30 minutes of physical activity on their own can advise R. Quesnel once completed and our Boards' participation rate will be shared with ALPHA by the May 1 deadline.

– Call for ALPHA Board of Health Nominations

10-19 NOMINATION TO THE ALPHA BOARD OF DIRECTORS FOR THE NORTH EAST REGION

MOVED BY CRISPO – SIGNORETTI: WHEREAS there is currently a vacancy for a North East representative on the ALPHA Board of Directors for a one-year term;

THAT the Board of Health for Public Health Sudbury & Districts supports the nomination of René Lapierre, Board Chair, as a candidate for election to the ALPHA Board of Directors and for the Boards of Health Section Executive Committee seat from the North East region.

CARRIED

7. ADDENDUM

11-19 ADDENDUM

MOVED BY SIGNORETTI – CRISPO: THAT this Board of Health deals with the items on the Addendum.

CARRIED

i) **2018 Public Health Sudbury & Districts Annual Report, Foundations for Health**
The annual report for 2018 highlights a number of key activities from a variety of programs and message from the Board Chair and MOH. The report was produced recently for 2018 and a variety of programs. The report will be available on the phsd.ca website and is distributed to various community stakeholders. The report is also promoted via social media and other venues as feasible.

- ii) **Undetectable = Untransmittable (U=U) Anti-Stigma Campaign**
– Letter from the Middlesex-London Board of Health to the Acting Executive Director, Ontario AIDS Network dated April 16, 2019

No discussion.

- iii) **Modernizing Ontario's Public Health System**
– Letter from Kingston, Frontenac, Lennox & Addington Public Health's Board of Health to the Deputy Premier and Minister of Health and Long-Term Care and the Minister of Municipal Affairs and Housing dated April 17, 2019

No discussion.

8. ANNOUNCEMENTS / ENQUIRIES

Board members were invited to complete the April Board of Health meeting evaluation in BoardEffect following the Board meeting.

9. ADJOURNMENT

12-19 ADJOURNMENT

MOVED BY CRISPO – THAIN: THAT we do now adjourn. Time: 3:38 p.m.

CARRIED

(Chair)

(Secretary)

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

Ranges: **From:** **To:** **From:** **To:**
 Vendor ID First Last Chequebook ID First Last
 Vendor Name First Last Cheque Number 0028738 0028764
 Cheque Date First Last
Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0028738	15/04/2019	ASSIGINACK MUSEUM BOARD	\$5,000.00
InvNo: 2019 1ST QTR	InvDesc: 2019 1st qtr museum levy	InvAmt: \$5,000.00	
0028739	15/04/2019	ASSIGINACK PUBLIC LIBRARY	\$10,421.25
InvNo: 2019 1ST QTR	InvDesc: 2019 1st qtr lib levy	InvAmt: \$10,421.25	
0028740	15/04/2019	BELL CANADA	\$20.28
InvNo: 2019 04 01	InvDesc: toll free line	InvAmt: \$20.28	
0028741	15/04/2019	COMPUTREK	\$185.21
InvNo: 19202	InvDesc: new laptop setup	InvAmt: \$113.00	
InvNo: 19203	InvDesc: offsite backup storage	InvAmt: \$72.21	
0028742	15/04/2019	DEBORAH MACDONALD	\$86.42
InvNo: APRIL 9 2019	InvDesc: mileage-asset mgmt wrkshp espo	InvAmt: \$86.42	
0028743	15/04/2019	DWAYNE ELLIOTT	\$198.70
InvNo: APRIL 1 2019	InvDesc: fd-mileage/fire prev supplies	InvAmt: \$198.70	
0028744	15/04/2019	EASTLINK	\$1,906.90
InvNo: 08462997	InvDesc: man streams	InvAmt: \$167.78	
InvNo: 08462814	InvDesc: mun.office	InvAmt: \$591.56	
InvNo: 08463039	InvDesc: pw	InvAmt: \$214.41	
InvNo: 08463007	InvDesc: fd-radio interconnect	InvAmt: \$78.90	
InvNo: 08463018	InvDesc: fd	InvAmt: \$103.76	
InvNo: 08463025	InvDesc: norisle (fischer fund)	InvAmt: \$69.91	
InvNo: 08463027	InvDesc: mtg wtp	InvAmt: \$217.75	
InvNo: 08463028	InvDesc: ss wtp	InvAmt: \$147.78	
InvNo: 08463019	InvDesc: arena	InvAmt: \$144.67	
InvNo: 08463036	InvDesc: marina	InvAmt: \$78.90	
InvNo: 08463009	InvDesc: info booth	InvAmt: \$91.48	
0028745	15/04/2019	FLAGS UNLIMITED	\$275.74
InvNo: 271348	InvDesc: canada flags	InvAmt: \$275.74	
0028746	15/04/2019	GERRY STRONG	\$307.70
InvNo: APRIL 15 2019	InvDesc: bldg insp/plan.mileage	InvAmt: \$307.70	
0028747	15/04/2019	HUGH MOGGY	\$35.36
InvNo: APRIL 9 2019	InvDesc: mileage-mta april 9	InvAmt: \$35.36	
0028748	15/04/2019	HYDRO ONE NETWORKS INC.	\$4,336.87

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

InvNo: APRIL 2 2019 NORISLE	InvDesc: norisle heritage park	InvAmt: \$55.36
InvNo: APRIL 2 2019 ICE PLN	InvDesc: arena-ice plant (estimate)	InvAmt: \$3,076.39
InvNo: APRIL 2 2019 PW	InvDesc: pw-	InvAmt: \$644.40
InvNo: APRIL 2 2019 DEPOT	InvDesc: recycling depot	InvAmt: \$260.54
InvNo: APRIL 5 2019 MUN.OFF	InvDesc: mun.office	InvAmt: \$300.18

ChqNo:	Date:	Vendor:	Amount:
0028749	15/04/2019	MANITOWANING MILL & HOME BUILDING CENTRE	\$38.94

InvNo: 0154196	InvDesc: fd-fan	InvAmt: \$25.41
InvNo: 0153931	InvDesc: lib bldg-rake	InvAmt: \$13.53

ChqNo:	Date:	Vendor:	Amount:
0028750	15/04/2019	MANITOULIN VETERINARY COMMITTEE	\$572.11

InvNo: 2019 VET FEES	InvDesc: 2019 vet fees	InvAmt: \$572.11
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ChqNo:	Date:	Vendor:	Amount:
0028751	15/04/2019	MANITOWANING PHARMACY	\$79.37

InvNo: 2289521	InvDesc: pec-jan.active gift basket	InvAmt: \$79.37
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ChqNo:	Date:	Vendor:	Amount:
0028752	15/04/2019	MANITOWANING FRESHMART	\$47.56

InvNo: 00474571	InvDesc: admin-tea	InvAmt: \$8.98
InvNo: 02/28/2019	InvDesc: admin-misc sup	InvAmt: \$4.44
InvNo: 00470571	InvDesc: admin-water refill	InvAmt: \$3.99
InvNo: 00475582	InvDesc: pec-easter craft supplies	InvAmt: \$30.15

ChqNo:	Date:	Vendor:	Amount:
0028753	15/04/2019	METAL AIR MECHANICAL SYSTEMS	\$667.83

InvNo: 137210	InvDesc: arena-calibrate nh3 detect.sys	InvAmt: \$667.83
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ChqNo:	Date:	Vendor:	Amount:
0028754	15/04/2019	NEW NORTH FUELS INC	\$2,007.16

InvNo: 498832	InvDesc: mun.off-furn.oil/pw-dyed dies.	InvAmt: \$1,355.05
InvNo: 498215	InvDesc: po-furnace oil	InvAmt: \$652.11

ChqNo:	Date:	Vendor:	Amount:
0028755	15/04/2019	NORTHERN 911	\$239.17

InvNo: 21216-04012019	InvDesc: april 911 dispatch	InvAmt: \$239.17
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ChqNo:	Date:	Vendor:	Amount:
0028756	15/04/2019	PAUL METHNER	\$1,122.00

InvNo: #2019-03-31	InvDesc: march animal control	InvAmt: \$1,122.00
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ChqNo:	Date:	Vendor:	Amount:
0028758	15/04/2019	PITNEY WORKS	\$2,280.60

InvNo: APRIL 3 2019	InvDesc: postage meter refill	InvAmt: \$2,280.60
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ChqNo:	Date:	Vendor:	Amount:
0028759	15/04/2019	PURULATOR COURIER	\$88.20

InvNo: 441046996	InvDesc: freight	InvAmt: \$88.20
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ChqNo:	Date:	Vendor:	Amount:
0028760	15/04/2019	RAINBOW DISTRICT SCHOOL BOARD	\$166,041.68

InvNo: 2018 4TH QTR	InvDesc: 2018 4th qtr	InvAmt: \$81,535.78
InvNo: 2019 1ST QTR	InvDesc: 2019 1st qtr	InvAmt: \$84,505.90

ChqNo:	Date:	Vendor:	Amount:
0028761	15/04/2019	RIVERSIDE ENTERPRISES	\$1,618.16

InvNo: 20963	InvDesc: march recycling transport	InvAmt: \$1,618.16
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ChqNo:	Date:	Vendor:	Amount:
0028762	15/04/2019	SUPERIOR PROPANE INC.	\$35.60

InvNo: 24402317	InvDesc: pw-cylinder rental	InvAmt: \$11.87
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The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: 24402318 InvDesc: arena-cylinder rental InvAmt: \$23.73

ChqNo:	Date:	Vendor:	Amount:
0028763	15/04/2019	WHITE'S SHELL	\$15.00

InvNo: 1291 InvDesc: lib-gas for mower InvAmt: \$15.00

ChqNo:	Date:	Vendor:	Amount:
0028764	15/04/2019	PITNEY BOWES	\$251.57

InvNo: 3201092193 InvDesc: postage meter lease InvAmt: \$37.66

InvNo: 3201085812 InvDesc: postage meter lease InvAmt: \$213.91

*** End of Report ***

Report Total:

\$197,879.38

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

Ranges: **From:** **To:** **From:** **To:**
 Vendor ID First Last Chequebook ID First Last
 Vendor Name First Last Cheque Number 0028772 0028806
 Cheque Date First Last
Sorted BY: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0028772	29/04/2019	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	\$1,400.21
InvNo: MEM006389	InvDesc: 2019 membership	InvAmt: \$1,400.21	
0028774	29/04/2019	BEACON IMAGES	\$91.67
InvNo: 1160	InvDesc: trade fair signs	InvAmt: \$91.67	
0028775	29/04/2019	BJ'S & ADDISONS	\$423.75
InvNo: 107656	InvDesc: chainsaw	InvAmt: \$423.75	
0028776	29/04/2019	CAMBRIAN TRUCK CENTRE INC.	\$628.76
InvNo: 12561	InvDesc: flasher #4	InvAmt: \$59.01	
InvNo: 12499	InvDesc: starter #2	InvAmt: \$627.73	
0028777	29/04/2019	COOPER & SONS PLUMBING	\$1,299.50
InvNo: 8226	InvDesc: po-supp/install toilet,sink,et	InvAmt: \$1,299.50	
0028778	29/04/2019	EASTLINK	\$110.64
InvNo: APRIL 10 2019 PW DSL	InvDesc: pw-dsl	InvAmt: \$55.32	
InvNo: APRIL 10 2019 MARNA	InvDesc: marina dsl	InvAmt: \$55.32	
0028779	29/04/2019	G. STEPHEN WATT, BARRISTER	\$320.36
InvNo: 3454	InvDesc: general legal	InvAmt: \$320.36	
0028780	29/04/2019	GARNET 'S RENT-ALL	\$2,101.80
InvNo: 66754	InvDesc: steamer rental	InvAmt: \$2,101.80	
0028781	29/04/2019	HUGH MOGGY	\$45.24
InvNo: APRIL 26 2019	InvDesc: mileage mta	InvAmt: \$45.24	
0028782	29/04/2019	HYDRO ONE NETWORKS INC.	\$8,910.40
InvNo: APRIL 18 2019 SS WTP	InvDesc: ss wtp	InvAmt: \$1,228.58	
InvNo: APRIL 18 2019 TENNIS	InvDesc: tennis courts	InvAmt: \$29.86	
InvNo: APRIL 18 2019 ARENA	InvDesc: arena	InvAmt: \$939.29	
InvNo: APRIL 18 2019 SHOWER	InvDesc: marina showerhouse	InvAmt: \$29.86	
InvNo: APRIL 18 2019 INFO	InvDesc: info booth	InvAmt: \$30.02	
InvNo: APRIL 18 2019 LIBRAR	InvDesc: library	InvAmt: \$486.51	
InvNo: APRIL 19 2019 DOCKS	InvDesc: marina docks	InvAmt: \$60.36	
InvNo: APRIL 18 2019 LITES	InvDesc: street lites	InvAmt: \$533.51	
InvNo: APRIL 182019 PO/BNK	InvDesc: po/bnk	InvAmt: \$327.88	
InvNo: APRIL 25 2019 MTG WT	InvDesc: mtg wtp	InvAmt: \$5,244.53	
0028783	29/04/2019	JACKIE WHITE	\$514.43

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

InvNo: 4268481	InvDesc: pec-supplies sew.classes	InvAmt: \$113.93
InvNo: 467867	InvDesc: pec-craft supp/baseball equip	InvAmt: \$79.24
InvNo: APRIL 17 2019	InvDesc: trade fair supplies	InvAmt: \$46.26
InvNo: I-408598	InvDesc: eyeglasses (jackie)	InvAmt: \$275.00

ChqNo:	0028784	Date:	29/04/2019	Vendor:	LENS CLEAN AIR	Amount:	\$508.50
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InvNo: 15379	InvDesc: emissions test #4/#5	InvAmt: \$508.50
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ChqNo:	0028785	Date:	29/04/2019	Vendor:	MANITOULIN CHRYSLER LIMITED	Amount:	\$785.75
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InvNo: 92940	InvDesc: replace injector #6	InvAmt: \$785.75
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ChqNo:	0028786	Date:	29/04/2019	Vendor:	MANITOWANING MILL & HOME BUILDING CENTRE	Amount:	\$92.00
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InvNo: 0152903	InvDesc: coffee	InvAmt: \$34.00
InvNo: 0152488	InvDesc: connector/3wire	InvAmt: \$25.38
InvNo: 0152485	InvDesc: hose/valve	InvAmt: \$32.62

ChqNo:	0028787	Date:	29/04/2019	Vendor:	MANITOULIN EXPOSITOR	Amount:	\$711.50
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InvNo: 102091	InvDesc: advertising	InvAmt: \$711.50
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ChqNo:	0028788	Date:	29/04/2019	Vendor:	MANITOULIN MUNICIPAL ASSOCIATION	Amount:	\$377.01
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InvNo: 2019 DUES	InvDesc: 2019 dues	InvAmt: \$377.01
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ChqNo:	0028789	Date:	29/04/2019	Vendor:	MANITOULIN PLANNING BOARD	Amount:	\$8,868.59
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InvNo: 2019 FINAL REQ	InvDesc: 2019 final requisition	InvAmt: \$8,868.59
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ChqNo:	0028790	Date:	29/04/2019	Vendor:	MANITOWANING FRESHMART	Amount:	\$7.98
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InvNo: 00478208	InvDesc: admin-tea	InvAmt: \$7.98
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ChqNo:	0028791	Date:	29/04/2019	Vendor:	MCQUARRIE MOTOR PRODUCTS	Amount:	\$1,022.12
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InvNo: WO-153828	InvDesc: glow plug/sensor #5	InvAmt: \$1,022.12
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ChqNo:	0028792	Date:	29/04/2019	Vendor:	MIKE VAREY EXCAVATING & EQUIPMENT	Amount:	\$4,378.75
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InvNo: 486498	InvDesc: sewer leak	InvAmt: \$2,717.65
InvNo: 355202	InvDesc: water brk-truck/exc	InvAmt: \$1,661.10

ChqNo:	0028793	Date:	29/04/2019	Vendor:	NEW NORTH FUELS INC	Amount:	\$1,448.15
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InvNo: 500105	InvDesc: pw-diesel	InvAmt: \$570.20
InvNo: 499693	InvDesc: pw-oil drum	InvAmt: \$877.95

ChqNo:	0028794	Date:	29/04/2019	Vendor:	ONTARIO CLEAN WATER AGENCY	Amount:	\$17,647.64
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InvNo: INV000112461	InvDesc: lagoon aerator propellers	InvAmt: \$8,601.14
InvNo: INV000112433	InvDesc: mtg wtp-prmt to take wtr renew	InvAmt: \$1,200.00
InvNo: INV000112425	InvDesc: march add'l-mtg wtp/lift stn	InvAmt: \$7,846.50

ChqNo:	0028795	Date:	29/04/2019	Vendor:	PURULATOR COURIER	Amount:	\$137.73
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InvNo: 441109937	InvDesc: freight-pw/admin	InvAmt: \$92.07
InvNo: 441165905	InvDesc: freight	InvAmt: \$45.66

ChqNo:	0028796	Date:	29/04/2019	Vendor:	RALF ISLAND TRUCK PARTS	Amount:	\$61.00
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InvNo: 4653	InvDesc: flange (2) loader	InvAmt: \$61.00
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The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

ChqNo:	Date:	Vendor:	Amount:
0028797	29/04/2019	RICK ARMSTRONG	\$153.85
InvNo: APRIL 29 2019	InvDesc: bldg insp milceage	InvAmt:	\$153.85
0028798	29/04/2019	STRONGCO LIMITED PARTNERSHIP	\$451.34
InvNo: 907102003	InvDesc: grader key	InvAmt:	\$25.31
InvNo: 90708012	InvDesc: door handle #1	InvAmt:	\$146.38
InvNo: 90716904	InvDesc: coil/repair kit #1	InvAmt:	\$279.65
0028799	29/04/2019	SUDBURY & DISTRICT HEALTH UNIT	\$2,810.00
InvNo: RC020034465	InvDesc: may sdhu levy	InvAmt:	\$2,810.00
0028800	29/04/2019	SUPERIOR PROPANE INC.	\$1,145.75
InvNo: 24639031	InvDesc: fd-propane	InvAmt:	\$1,145.75
0028801	29/04/2019	MY MOMENTUM STRATEGIES INC	\$7,910.00
InvNo: ASGN-0004	InvDesc: red funding-pt 3/4	InvAmt:	\$7,910.00
0028802	29/04/2019	TRACKS & WHEELS	\$528.85
InvNo: P33155	InvDesc: 2 switches load	InvAmt:	\$176.43
InvNo: P33374	InvDesc: hytran oil (2)	InvAmt:	\$352.42
0028803	29/04/2019	WAT SUPPLIES	\$116.96
InvNo: 202262	InvDesc: po-bleach/hand soap cs	InvAmt:	\$116.96
0028804	29/04/2019	WINDOWS UNLIMITED	\$2,147.00
InvNo: 885082	InvDesc: arena-paint badminton lines	InvAmt:	\$2,147.00
0028805	29/04/2019	WURTH CANADA LTD	\$522.11
InvNo: 23481505	InvDesc: chop saw blade/batt/gloves/abs	InvAmt:	\$522.11
0028806	29/04/2019	B.A.M.M.-BRENDAN ADDISON MOBILE MECHANIC/	\$4,023.50
InvNo: 0463	InvDesc: pressure valve #2	InvAmt:	\$869.30
InvNo: 0449	InvDesc: replace steer/bx/cool lines	InvAmt:	\$1,281.35
InvNo: 0445	InvDesc: replace power steer pump #7	InvAmt:	\$1,403.90
InvNo: 0400	InvDesc: #2 service call	InvAmt:	\$468.95

*** End of Report ***

Report Total:

\$71,702.85

Date : 15/04/2019
Time : 9:36:45 AM

The Township of Assiginack

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Payment #	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0028730	15/04/2019	04/15COMB	118	COOPER, RONALD	OUTSTANDING	Cheque
0028731	15/04/2019	04/15COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
0028732	15/04/2019	04/15COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
0028733	15/04/2019	04/15COMB	133	BOND, FREDA	OUTSTANDING	Cheque
0028734	15/04/2019	04/15COMB	158	QUACKENBUSH, ASHLEY T	OUTSTANDING	Cheque
0028735	15/04/2019	04/15COMB	173	QUACKENBUSH, CHRYSTAL	OUTSTANDING	Cheque
0028736	15/04/2019	04/15COMB	219	JONES, CHRISTIANNA	OUTSTANDING	Cheque
0028737	15/04/2019	04/15COMB	361	BOGLI, FRANCES	OUTSTANDING	Cheque
1683	15/04/2019	04/15COMB	106	WOOD, STEVEN	OUTSTANDING	Direct Deposit
1684	15/04/2019	04/15COMB	134	VIRTANEN, ANNETTE	OUTSTANDING	Direct Deposit
1685	15/04/2019	04/15COMB	140	REID, WALTER	OUTSTANDING	Direct Deposit
1686	15/04/2019	04/15COMB	163	MACDONALD, ROBERT	OUTSTANDING	Direct Deposit
1687	15/04/2019	04/15COMB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
1688	15/04/2019	04/15COMB	211	MOGGY, HUGH	OUTSTANDING	Direct Deposit
1689	15/04/2019	04/15COMB	218	MCDOWELL, DAVID	OUTSTANDING	Direct Deposit
1690	15/04/2019	04/15COMB	220	HAM, DAVID	OUTSTANDING	Direct Deposit
1691	15/04/2019	04/15COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
1692	15/04/2019	04/15COMB	301	ROBINSON, DEBBIE	OUTSTANDING	Direct Deposit
1693	15/04/2019	04/15COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit

Total : \$15,697.49

Date : 29/04/2019
Time : 9:20:34 AM

The Township of Assiginack

Page: 1

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0028765		29/04/2019	04/29COMB	118	COOPER, RONALD	OUTSTANDING	Cheque
0028766		29/04/2019	04/29COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
0028767		29/04/2019	04/29COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
0028768		29/04/2019	04/29COMB	133	BOND, FREDA	OUTSTANDING	Cheque
0028769		29/04/2019	04/29COMB	158	QUACKENBUSH, ASHLEY T	OUTSTANDING	Cheque
0028770		29/04/2019	04/29COMB	173	QUACKENBUSH, CHRYSAL	OUTSTANDING	Cheque
0028771		29/04/2019	04/29COMB	219	JONES, CHRISTIANNA	OUTSTANDING	Cheque
1694		29/04/2019	04/29COMB	106	WOOD, STEVEN	OUTSTANDING	Direct Deposit
1695		29/04/2019	04/29COMB	134	VIRTANEN, ANNETTE	OUTSTANDING	Direct Deposit
1696		29/04/2019	04/29COMB	140	REID, WALTER	OUTSTANDING	Direct Deposit
1697		29/04/2019	04/29COMB	163	MACDONALD, ROBERT	OUTSTANDING	Direct Deposit
1698		29/04/2019	04/29COMB	211	MOGGY, HUGH	OUTSTANDING	Direct Deposit
1699		29/04/2019	04/29COMB	218	MCDOWELL, DAVID	OUTSTANDING	Direct Deposit
1700		29/04/2019	04/29COMB	220	HAM, DAVID	OUTSTANDING	Direct Deposit
1701		29/04/2019	04/29COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
1702		29/04/2019	04/29COMB	301	ROBINSON, DEBBIE	OUTSTANDING	Direct Deposit
1703		29/04/2019	04/29COMB	314	WOOD, JOAN	OUTSTANDING	Direct Deposit
1704		29/04/2019	04/29COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
1705		29/04/2019	04/29COMB	329	OBRIEN, CHERYL	OUTSTANDING	Direct Deposit
1706		29/04/2019	04/29COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
1707		29/04/2019	04/29COMB	363	RICK, ARMSTRONG	OUTSTANDING	Direct Deposit

Total : \$16,821.65

RECEIVED

APR 14 2019

THE TOWNSHIP OF ASSIGINACK

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2018

DRAFT - April 12, 2019

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Corporation of the Township of Assiginack ("the Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to these consolidated financial statements. The preparation of the consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Freelandt Caldwell Reilly LLP, independent external auditors appointed by the Township. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.

Mayor

Treasurer

Date

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of
The Township of Assiginack

Opinion

We have audited the consolidated financial statements of the **Corporation of the Township of Assiginack**, which comprise the statement of consolidated financial position as at December 31, 2018, and the consolidated statements of operations and changes in net assets for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the **Corporation of the Township of Assiginack** as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements

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

INDEPENDENT AUDITORS' REPORT (continued)

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
TBD

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Financial Position
December 31, 2018 with comparative figures for 2017

	2018	2017
	\$	\$
Financial Assets		
Cash	2,493,254	1,922,978
Term deposits	38,463	42,513
Taxes receivable (note 2)	463,321	430,275
User charges receivable	547,771	648,805
Grants receivable	60,529	28,957
Other accounts receivable	82,267	88,701
Investment in government business enterprise (note 3)	296,598	334,966
	3,982,203	3,497,195
Financial Liabilities		
Accounts payable and accrued liabilities	447,041	414,414
Deferred revenue	49,902	7,104
Deferred revenue - obligatory funds (note 4)	38,959	21,026
Long-term debt (note 5)	1,492,566	1,587,930
Obligations under capital lease (note 6)	134,932	157,860
Landfill closure and post-closure liability (note 7)	266,480	260,347
	2,429,880	2,448,681
Net Assets (note 8)	1,552,323	1,048,514
Non-financial Assets (note 9)		
Tangible capital assets (note 10)	16,395,140	17,361,777
Prepaid expenses	28,672	34,752
	16,423,812	17,396,529
Accumulated Surplus	17,976,135	18,445,043
Contingent liabilities (note 15)		

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Operations and Changes in Accumulated Surplus
Year ended December 31, 2018 with comparative figures for 2017

	Budget	2018	2017
	\$	\$	\$
Revenues			
Taxation			
Residential and farm		2,813,963	2,712,652
Commercial, industrial and business		132,902	128,334
Other governments and agencies		16,341	15,654
	2,983,599	2,963,206	2,856,640
Deduct:			
Amounts raised on behalf of the school boards	340,662	341,675	345,718
	2,642,937	2,621,531	2,510,922
Government Transfers			
Government of Canada	254,754	120,324	79,520
Province of Ontario	1,077,967	1,151,450	1,123,689
Other municipalities	-	1,653	-
	1,332,721	1,273,427	1,203,209
User Charges			
Sewer and water charges	481,501	431,839	454,328
Fees and service charges	29,600	243,387	254,823
	511,101	675,226	709,151
Other			
Licences and permits	12,400	23,862	11,489
Investment income	17,000	36,906	20,180
Penalties and interest charges	54,000	73,365	51,559
Rents and other	54,025	29,888	27,338
	137,425	164,021	110,566
Total Revenues	4,624,184	4,734,205	4,533,848
Expenditures			
General government	1,003,519	912,038	945,425
Protection to persons and property	407,221	532,489	432,946
Transportation services	901,757	1,013,206	1,069,154
Environmental services	587,501	872,043	916,397
Health services	246,890	298,028	295,718
Social and family services	182,287	616,885	616,515
Recreation and cultural services	210,255	362,564	347,364
Planning and development	38,495	70,872	50,550
Total Expenditures	3,577,925	4,678,125	4,674,069
Annual Surplus (deficit)	1,046,259	56,080	(140,221)
Accumulated Surplus, beginning of year	17,920,055	17,920,055	18,060,276
Accumulated Surplus, end of year	18,966,314	17,976,135	17,920,055

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Changes in Net Assets
Year ended December 31, 2018 with comparative figures for 2017

	Budget \$	2018 Actual \$	2017 Actual \$
Annual Surplus (deficit)	1,046,259	56,080	(140,221)
Acquisition of tangible capital assets	(1,533,922)	(255,747)	(132,908)
Amortization of tangible capital assets	-	674,422	657,896
Loss on disposal of tangible capital assets	-	22,974	-
Change in prepaid expenses	-	6,080	3,420
Change in net assets	(487,663)	503,809	388,187
Net Assets, beginning of year	1,048,514	1,048,514	660,327
Net Assets, end of year	560,851	1,552,323	1,048,514

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Cashflows
Year ended December 31, 2018 with comparative figures for 2017

	2018	2017
	\$	\$
Cash flows from operations		
Annual Surplus (deficit)	56,080	(140,221)
Items not involving cash		
Amortization of tangible capital assets	674,422	657,896
Loss on disposal of tangible capital assets	22,974	-
Decrease in investment in government business enterprise	38,368	31,906
Landfill site closure and post-closure liability	6,133	25,141
	797,977	574,722
Changes in non-cash assets and liabilities		
Taxes receivable	(33,046)	(40,159)
User charges receivable	101,034	52,627
Grants receivable	(31,572)	(3,018)
Other accounts receivable	6,434	29,563
Accounts payable and accrued liabilities	32,627	(55,118)
Deferred revenue	42,798	1,845
Deferred revenue - obligatory reserve funds	17,933	(11,629)
Prepaid expenses	6,080	3,420
	940,265	552,253
Capital transactions		
Cash used to acquire tangible capital assets	(255,747)	(132,908)
Investing transactions		
Change in term deposits	4,050	(7,793)
Financing transactions		
Proceeds on long-term debt	-	-
Repayment of long-term debt	(95,364)	(98,197)
Proceeds on obligations under capital lease	-	-
Repayment of obligations under capital lease	(22,928)	(21,580)
	(118,292)	(119,777)
Increase in cash	570,276	291,775
Cash, beginning of year	1,922,978	1,631,203
Cash, end of year	2,493,254	1,922,978

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Township are the representation of management. The financial statements are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant aspects of the accounting policies adopted by the Township are as follows:

a) Basis of Consolidation

i) Local Boards

These consolidated financial statements reflect the assets, liabilities, revenues and expenses of the Township and include the activities of all committees of Council and the following local boards which are under the control of Council:

Assignack Library Board
Assignack Museum Board
Hilly Grove Cemetery Board

ii) Joint Local Boards

These consolidated financial statements reflect contributions to the following joint local boards, which are not under the direct control of council, as expenses in the consolidated statement of operations:

Sudbury and District Health Unit
Manitoulin-Sudbury District Services Board

The assets, liabilities, revenues and expenses of the joint local boards have not been proportionally consolidated in these financial statements.

iii) Proportionally Consolidated Entities

These consolidated statements reflect proportionally the Township's share of the assets, liabilities, revenues and expenses of the following joint local boards:

Manitoulin Centennial Manor
Manitoulin Planning Board

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

iv) Investment in Government Business Enterprise

The Manitoulin East Municipal Airport Commission Inc. is a government business enterprise and is accounted for using the modified equity method. Each year the Township's share of income from government business enterprise is recognized in the consolidated financial statements and the investment in the government business enterprise is adjusted to reflect the change in equity occurring during the year.

v) Accounting for School Board Transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in these consolidated financial statements.

vi) Trust Funds

Trust funds and their related operations administered by the Township are not consolidated, but are reported separately on the Trust Funds financial statements.

b) Basis of Accounting

i) Accrual Accounting

The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

ii) Tangible Capital Assets

Tangible capital assets are recorded at cost. The Township provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

	<u>Years</u>
Buildings	20-60
Roads and bridges	20-40
Automotive equipment	10-25
Furniture and equipment	5
Water and sewer	5-80

Additions are amortized at one half of the annual rate in the year of acquisition.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements

December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**iii) Leases**

Leases are classified as either capital or operating leases. Leases that transfer substantially all of the benefits and inherent risks of ownership of property to the Township are accounted for as capital leases. At the time a capital lease is entered into, a tangible capital asset is recorded together with its related capital lease obligation to reflect the acquisition and financing. Tangible capital assets recorded under capital leases are amortized on the same basis as described above. Payments under operating leases are expensed as incurred.

iv) Revenue Recognition

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Township is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessments. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Supplementary taxation revenues are recorded at the time these bills are issued.

Assessments and related property taxes are subject to appeal by ratepayers. Tax adjustments as a result of appeals are recorded when the result of the appeal is known.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the accounts in the period the interest and penalties are levied.

Government transfers are recognized in the period that the events giving rise to the transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met; and, the amount can be reasonably estimated. Government transfers received before these criteria have been met are recorded in the accounts as deferred revenue and are recognized as revenue in the period in which all of these criteria are met.

Revenue from user charges and rents are recognized in the period in which the goods or services are provided

v) Deferred Revenue – Obligatory Reserve Funds

The Township receives certain contributions under the authority of federal and provincial legislation. These contributions are restricted in their use and, until spent on qualifying projects or expenses, are recorded as deferred revenue.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**vi) Use of Estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these consolidated financial statements include the estimated useful lives of tangible capital assets and estimated landfill site closure and post-closure liability.

vii) Financial Instruments

The Township initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Township subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations in the period they occur.

Financial assets measured at amortized cost include cash, term deposits, taxes receivable, user charges receivable, grants receivable and other account receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, long-term debt and obligations under capital lease.

2. TAXES RECEIVABLE

The components of taxes receivable are as follows:

	2018	2017
	\$	\$
Taxes receivable	455,445	405,980
Interest receivable on outstanding tax balances	32,876	24,295
Allowance for uncollectible amounts	(25,000)	-
	<u>463,321</u>	<u>430,275</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

3. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISE

The Manitoulin East Municipal Airport Commission Inc. is 1/3 owned by the Township. As this corporation is a business enterprise, it is accounted for using the modified equity method, as follows:

	2018	2017
	\$	\$
Long-term investment, beginning of year	334,966	366,872
The Township's share of operating loss for the year	(38,368)	(31,906)
Long-term investment, end of year	296,598	334,966

The loss is included in Other revenues, Rents and other on the consolidated statements of operations.

Condensed supplementary financial information on the Airport is as follows:

	2018	2017
	\$	\$
Financial Position		
Financial assets	130,191	187,200
Financial liabilities	110,674	171,040
Net assets	19,517	16,160
Non-Financial Assets		
Tangible capital assets	834,166	955,969
Inventory and prepaid expenses	36,110	32,768
	870,276	988,737
Accumulated surplus	889,793	1,004,897
Results of Operations		
Revenue	187,015	174,202
Expenses	302,119	269,920
Net income (loss)	(115,104)	(95,718)

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2018**

4. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserves funds of the Township are summarized below:

	2018	2017
	\$	\$
Deferred revenue, beginning of year	21,026	32,655
Contributions received during the year	61,154	59,408
Interest earned	414	430
Amounts recognized as revenue during year	(43,635)	(71,467)
Deferred revenue, end of year	38,959	21,026
Deferred revenue - obligatory reserve consists of the following:		
Federal gas tax revenue	38,959	21,026

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THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

5. LONG-TERM DEBT

	2018	2017
	\$	\$
BMO Bank of Montreal demand term loan, repayable in monthly instalments of \$4,517 plus interest at the bank's prime rate of interest per annum, unsecured	790,463	844,667
BMO Bank of Montreal demand term loan, repayable in monthly instalments of \$1,701, plus interest at the bank's prime rate of interest per annum, unsecured	335,908	358,017
BMO Bank of Montreal demand term loan, repayable in monthly instalments of \$2,078, including interest at the bank's prime rate of interest per annum, unsecured	344,578	356,855
Ontario Ministry of Agriculture, Food and Rural Affairs tile drainage loan, repayable in annual instalments of \$3,872, including interest at 6.0% per annum, unsecured, maturing January 2026	21,617	24,045
Promissory note payable, repayable by applying the annual property taxes payable on the property located at 206 Leask Bay Shores Lane, Manitowaning Ontario against the principle of the note beginning July 1, 2015, without interest or security	-	4,346
	<u>1,492,566</u>	<u>1,587,930</u>

Principal payments on the long-term debt over the next 5 years, are payable as follows:

2019	88,571
2020	89,181
2021	89,818
2022	90,361
2023	91,049
Thereafter	1,043,586
	<u>1,492,566</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements

December 31, 2018

6. OBLIGATIONS UNDER CAPITAL LEASE

	2018	2017
	\$	\$
Travelers Leasing Ltd. capital lease, repayable in monthly instalments of \$2,568 including interest at a rate of 5.25% per annum, secured by a specific vehicle with a carrying value of \$186,690, maturing December 2023	134,932	157,860

The cost and net book value of automotive equipment under capital lease is \$219,635 and \$164,726 respectively.

Principal payments in the next 5 years are as follows:

2019	24,186
2020	25,511
2021	26,909
2022	28,384
2023	29,942
	134,932

7. LANDFILL SITE CLOSURE AND POST-CLOSURE LIABILITY

Under the environment law in the province of Ontario, there is a requirement for the Township to provide for closure and post-closure care of all active and inactive solid waste landfill sites. Accounting standards require that the costs associated with this requirement are provided for in the accounts over the service life of the landfill site based on its usage on a volumetric basis. The reported liability is based on estimates and assumptions regarding future events using the best information available to management. Actual results will vary from the estimated amounts and the change in the estimate will be recognized on a prospective basis as a change in accounting estimate in the year the change is determined.

The liability for closure and post-closure care represents the discounted future cash flows of estimated closure and post-closure care costs using the following rates and assumptions:

Remaining capacity	26,000 m ³
Remaining life	26 years
Closure and acquisition costs	\$450,204
Monitoring period post-closure	25 years
Annual monitoring costs	\$7,879
Total estimated liability	\$477,072
Current estimated liability	\$266,480
Amount remaining to be recognized	\$210,592

Future cash flows have been discounted using a long-term interest rate of 4% and an estimated inflation rate of 3%.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

8. NET ASSETS (DEBT)

The balance on the consolidated statement of financial position of net assets from at the end of the year is comprised of the following:

	2018	2017
	\$	\$
To be used:		
- for the general increase in taxation and user charges	(3,335,321)	(3,515,679)
- to be recovered from tax and user charges for the repayment of long-debt and landfill liability	1,893,978	2,006,137
- for the general operations of joint and local boards	331,799	359,755
- for reserves and reserve funds	2,661,867	2,198,301
	<u>1,552,323</u>	<u>1,048,514</u>

9. NON-FINANCIAL ASSETS

Tangible capital assets and other non-financial assets are accounted for as assets by the Township because they can be used to provide services to residents and ratepayers of the Township in future periods. These assets do not normally provide resources to discharge the liabilities of the Township unless they are sold.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements

December 31, 2018

10. TANGIBLE CAPITAL ASSETS

	Land \$	Buildings \$	Roads and Bridges \$	Automotive Equipment \$	Furniture and Equipment \$	Water Treatment and Sewer \$	2018 Total \$
Cost							
Balance, beginning of year	916,697	10,143,246	7,117,078	1,605,719	3,622	9,899,114	29,685,476
Additions	-	-	-	-	136	255,611	255,747
Disposals	-	(22,974)	-	-	-	-	(22,974)
Balance, end of year	916,697	10,120,272	7,117,078	1,605,719	3,758	10,154,725	29,918,249
Accumulated Amortization							
Balance, beginning of year	-	2,802,254	4,443,195	1,146,086	2,414	4,454,738	12,848,687
Disposals	-	-	-	-	-	-	-
Amortization expense	-	191,625	129,436	92,497	791	260,073	674,422
Balance, end of year	-	2,993,879	4,572,631	1,238,583	3,205	4,714,811	13,523,109
Net book value	916,697	7,126,393	2,544,447	367,136	553	5,439,914	16,395,140

	Land \$	Buildings \$	Roads and Bridges \$	Automotive Equipment \$	Furniture and Equipment \$	Water Treatment and Sewer \$	2017 Total \$
Cost							
Balance, beginning of year	916,697	10,108,976	7,117,078	1,605,719	2,739	9,801,359	29,552,568
Additions	-	34,270	-	-	883	97,755	132,908
Disposals	-	-	-	-	-	-	-
Balance, end of year	916,697	10,143,246	7,117,078	1,605,719	3,622	9,899,114	29,685,476
Accumulated Amortization							
Balance, beginning of year	-	2,610,742	4,316,188	1,048,525	1,937	4,213,399	12,190,791
Disposals	-	-	-	-	-	-	-
Amortization expense	-	191,512	127,007	97,561	477	241,339	657,896
Balance, end of year	-	2,802,254	4,443,195	1,146,086	2,414	4,454,738	12,848,687
Net book value	916,697	7,340,992	2,673,883	459,633	1,208	5,444,376	16,836,789

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

11. CONTRIBUTIONS TO NON-CONSOLIDATED JOINT LOCAL BOARDS

Further to note 1(a) (ii), the following contributions were made by the Township to these joint local boards:

	2018	2017
	\$	\$
Manitoulin-Sudbury District Services Board	359,165	361,596
Sudbury & District Health Unit	30,019	34,985
	389,184	396,581

The Township's share of the assets, liabilities, revenue and expenses of these joint local boards are as follows:

	2018	2017
	%	%
Manitoulin-Sudbury District Services Board	3.530	3.580
Sudbury and District Health Unit	0.459	0.460

12. TRUST FUNDS

Trust funds administered by the Township amounting to \$186,011 (2017 - \$179,049) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statements of operations.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements
December 31, 2018

13. SEGMENTED DISCLOSURE

The Township is a diversified municipal government institution that provides a wide range of services to citizens. Services include water, roads, fire, police, waste management, recreation programs, economic development, land use planning and health and social services. For management reporting purposes, the Government's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Township services are provided by departments and their activities are reported in these funds. Certain departments have been separately disclosed in the segmented information, along with the services they provide, and are as follows:

General Government

General government consists of: Office of the Mayor, Council expenses, administrative services (including clerks, elections, communications, legal and information technology services), human resources and financial departments. Areas within the general government respond to the needs of external and internal clients by providing high quality, supportive and responsive services. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues, relating to governance, strategic planning and service delivery.

Protection Services

This section consists of: fire, police, and animal control, building services, emergency measures and management of Provincial Offences Act. Police services ensure the safety of the lives and property of citizens; preserve peace and order; prevent crimes from occurring, detect offenders and enforce the law. Fire Services is responsible to provide fire suppression service; fire prevention programs, training and education related to prevention, detection and extinguishment of fires. The building services division processes permit applications and ensure compliance with the Ontario Building Code and with By-Laws enacted by Council.

Transportation Services

This area is responsible for management of roadways including bridges, traffic and winter control.

Environmental Services

In addition to the management of waterworks, this area is responsible for waste collection, waste disposal and recycling facilities and programs. This section is responsible for providing clean, potable water meeting all regulatory requirements and responsible for repairing breaks and leaks in the water system.

Health and Social Services

This section consists of assistance to aged persons, cemetery services as well as the Township's contribution to the Sudbury and District Health Unit and Manitoulin-Sudbury District Services Board.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

13. SEGMENTED DISCLOSURE (continued)

Recreation and Cultural Services

This section provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure service and provides management of arenas and leisure facilities. This section also contributes to the information needs of the Township's citizens through the provision of library and cultural services and by preserving local history and managing archived data.

Planning and Development

The goal of this section is to offer coordinated development services in order to maximize economic development opportunities, and to ensure that the Township is planned and developed in accordance with the Ontario Planning Act, Provincial policies and good planning principles.

Certain allocation methodologies are employed in the preparation of segmented financial information.

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THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

13. SEGMENTED DISCLOSURE (continued)

	General Government \$	Protection Services \$	Transportation Services \$	Environmental Services \$	Health and Social Services \$	Recreation and Cultural Services \$	Planning and Development \$	2018 Total \$	2017 Total \$
Revenues									
Taxation	2,621,531	-	-	-	-	-	-	2,621,531	2,510,922
Grants	720,421	5,190	-	204,014	320,590	20,670	2,542	1,273,427	1,203,209
User fees and service charges	23,418	785	925	432,889	183,306	26,148	7,755	675,226	709,151
Other	166,695	21,724	(38,368)	13,970	-	-	-	164,021	110,566
	3,532,065	27,699	(37,443)	650,873	503,896	46,818	10,297	4,734,205	4,533,848
Expenditures									
Salaries, wages and benefits	430,259	69,755	317,150	43,051	11,426	102,536	18,941	993,118	995,413
Purchase of goods and materials	390,377	154,356	438,595	324,473	510,026	169,080	49,697	2,036,604	1,965,914
Contracts and services	41,589	275,720	-	158,997	-	-	-	476,306	561,978
Amortization	24,804	32,658	218,633	316,030	4,277	77,229	791	674,422	657,896
Financial expenses	12,352	-	-	-	-	1,200	-	13,552	12,574
Interest on long-term debt	12,657	-	8,429	29,492	-	12,519	1,443	64,540	57,006
Other transfers	-	-	30,399	-	389,184	-	-	419,583	423,288
	912,038	532,489	1,013,206	872,043	914,913	362,564	70,872	4,678,125	4,674,069
Excess (deficiency) of revenues over expenditures	2,620,027	(504,790)	(1,050,649)	(221,170)	(411,017)	(315,746)	(60,575)	56,080	(140,221)

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

14. PENSION PLAN

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of eight members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2018 was \$54,997 (2017 - \$54,016) for current service and is included as an expenditure on the consolidated statement of operations.

At December 31, 2017, the OMERS pension plan had total assets of \$111.8 billion (2017 - \$105.7 billion) and an accumulated deficit of \$2.64 billion (2017 - \$0.77 billion surplus).

15. CONTINGENT LIABILITY

The Township receives transfers from the governments of Canada and Ontario. Some government transfers are subject to audit by the transferring government with adjustments, if any, repayable to the transferring government. Audit adjustments, if any, are recorded in the accounts in the year in which they become known.

16. COMMITMENT

The Township has entered into a management services agreement with the Ontario Clean Water Agency (OCWA) to operate and maintain the Town's water treatment plant and distribution system. The agreement is for a ten-year period ending December 31, 2027. Required payments in each of the next five years are as follows:

	<u>\$</u>
2019	221,856
2020	225,611
2021	230,533
2022	234,479
2023	<u>238,518</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2018**

17. BUDGET

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results in these consolidated financial statements. The budget was prepared on a modified accrual basis while Canadian public-sector accounting standards require the full accrual basis. The budget figures include a transfer of the anticipated annual surplus to reserves. In addition, the budget expenses all tangible capital acquisitions and does not include a provision for amortization expense. As a result, the budget figures presented in the consolidated statements of operations and changes in accumulated surplus represent the budget adopted by Council, adjusted as follows:

	2018	2017
	\$	\$
Budget surplus approved by Council	-	-
Less: Budgeted transfers to (from) reserves and reserve funds	(487,663)	165,523
Add: Budgeted tangible capital asset additions	1,533,922	550,727
Budget surplus per consolidated financial statements	1,046,259	716,250

18. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party financial risk. The Township is exposed to the following risks associated with financial instruments and transactions it is a party to:

a) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Township is exposed to this risk relating to its cash, term deposits and various accounts receivable accounts.

The Township holds its cash accounts with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote.

The Township is exposed to credit risk in accounts receivable which includes rate payers, government and other receivables. The Township measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts. Risk is minimized through managements' ongoing analysis and monitoring of outstanding accounts receivable balances and collections.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2018

18. FINANCIAL INSTRUMENTS (continued)

b) Liquidity risk

Liquidity risk is the risk that an entity cannot repay its obligations when they become due to its creditors. The Township is exposed to this risk relating to its accounts payable and accrued liabilities.

The Township reduces its exposure to liquidity risk by monitoring cash activities and expected outflow through extensive budgeting and maintaining enough cash to repay creditors, including long-term debt and capital lease obligation principle and interest, as those liabilities become due.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Township is exposed to this risk mainly in respect of its bank credit facilities.

The Township has minimal interest rate exposure on its bank credit facilities, which are variable based on the bank's prime rates. Interest expense incurred on the credit facilities is \$64,540 (2017 - \$57,006).

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Schedule of Continuity of Reserves
December 31, 2018

	Total	Working Fund	Contingencies	Fire Department	Library Board	Water Works System	Emergency	Sanitary Water	Marina Docks	Legal Fees	Marina Beach Stairs Gas Pumps	Parklands	Elections	DWT Concrete Street	Manning	Water Main	Post Office Building	DNXAB	DWT Homeville
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RESERVES																			
Balance, beginning of year	2,198,301	344,973	89,700	308,612	2,883	342,386	200	123,309	26,468	73,649	23,098	67,740	7,716	4,899	8,000	10,000	30,632	11,946	5,290
Appropriations from operations	632,689	268,416	6,472	26,733	-	56,913	-	21,239	3,684	19,762	-	11,031	-	-	-	-	9,443	6,248	1,000
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations to operations	(169,123)	-	-	-	-	(95,062)	-	(9,966)	-	-	-	-	(6,493)	(4,399)	-	-	-	-	(11,946)
Balance, end of year	2,661,867	613,389	96,172	335,347	2,883	304,317	200	136,802	30,152	93,411	23,098	78,771	1,223	-	8,000	10,000	40,075	6,248	6,290
		FEC Events	McLean Park	Sewer Main	Landfill/ Recycling	Noise Abatement	Public Works	Inactive Cemeteries	Arms	Crustaph Restoration	IT	Community Access Program	Assiginack Business Association	Flower Society Donations	Fire Hydrants	Library Expansion	Library Building	Medical Clinic	Information Booth
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RESERVES																			
Balance, beginning of year	39,411	13,667	10,000	279,489	7,465	163,891	3,122	52,482	918	5,000	1,374	1,674	1,772	27,430	6,718	38,368	26,696	9,103	
Appropriations from operations	17,693	-	-	10,338	4,089	110,741	7,000	22,730	-	-	438	-	-	-	-	-	9,803	9,937	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations to operations	-	-	-	-	-	-	-	(40,000)	-	-	-	-	(737)	-	-	-	-	-	-
Balance, end of year	57,104	13,667	10,000	298,814	11,554	276,632	10,122	35,212	918	5,000	1,812	1,674	1,035	27,430	6,718	48,171	36,503	9,103	

DRAFT - 2019-12-19

INDEPENDENT AUDITORS' REPORT

**To the Members of Council, Inhabitants and Ratepayers of the Corporation of
the Township of Assiginack**

Opinion

We have audited the financial statements of the **Trust Funds of the Corporation of the Township of Assiginack**, which comprise the statement of financial position as at December 31, 2018, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Trust Funds of the Corporation of the Township of Assiginack** as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

INDEPENDENT AUDITORS' REPORT (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
TBD

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS
Statement of Financial Position
December 31, 2018

	Sick Room Equipment \$	Hinds Hughson Cemetery \$	Airport \$	McLean's Park \$	Hilly Grove Perpetual Care \$	Hilly Grove Monument \$	Total \$
Assets							
Cash	230	15,628	57,581	9,610	72,660	22,866	178,575
Due from Township	-	-	-	-	6,226	1,210	7,436
Net Assets	230	15,628	57,581	9,610	78,886	24,076	186,011

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS
Statement of Operations and Changes in Net Assets
Year ended December 31, 2018

	Sick Room Equipment \$	Hinds Hughson Cemetery \$	Airport \$	McLean's Park \$	Hilly Grove Perpetual Care \$	Hilly Grove Monument \$	Total \$
Net assets, beginning of year	230	15,628	57,581	9,610	73,497	22,503	179,049
Revenues							
Plot sales	-	-	-	-	4,250	1,250	5,500
Interest income	-	-	-	-	1,139	323	1,462
	-	-	-	-	5,389	1,573	6,962
Expenditures	-	-	-	-	-	-	-
Net assets, end of year	230	15,628	57,581	9,610	78,886	24,076	186,011

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS
Notes to the Financial Statements
December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES

i) Basis of Consolidation

The Trust Funds have not been consolidated with the financial statements of the Township of Assiginack.

ii) Basis of Accounting

The accrual basis of accounting recognizes revenues as they become available and measurable, expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

iii) Financial Instruments

The Trust Funds initially measure its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Trust Funds subsequently measure its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash.

2. CASH FLOW STATEMENT

A cash flow statement has not been presented because it would not provide any additional information which is not readily apparent in the financial statements.

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Assiginack

Opinion

We have audited the financial statements of the **Assiginack Public Library Board of the Corporation of the Township of Assiginack**, which comprise the statement of financial position as at December 31, 2018, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Assiginack Public Library Board of the Corporation of the Township of Assiginack** as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

INDEPENDENT AUDITORS' REPORT (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
TBD

ASSIGINACK PUBLIC LIBRARY BOARD
Statement of Financial Position
December 31, 2018 with comparative figures for 2017

	2018	2017
	\$	\$
Financial Assets		
Cash	4,797	14,753
Guaranteed investment certificates	29,938	25,765
	34,735	40,518
Financial Liabilities		
Accounts payable and accrued liabilities	-	4,561
Deferred revenue	-	3,557
	-	8,118
Net assets (note 2)	34,735	32,400

The accompanying notes are an integral part of these financial statements.

ASSIGINACK PUBLIC LIBRARY BOARD
Statement of Operations and Changes in Net Assets
Year ended December 31, 2018 with comparative figures 2017

	Budget	2018 (Actual)	2017 (Actual)
	\$	\$	\$
Revenues			
Municipal contribution	40,278	41,685	41,685
Province of Ontario contributions	7,040	7,070	7,741
Government of Canada contributions	1,400	1,680	-
Donations and miscellaneous	500	1,590	842
Interest and fines	-	341	236
Total Revenues	49,218	52,366	50,504
Expenditures			
Wages and employee benefits	37,068	37,016	33,676
Office supplies	1,450	5,287	5,536
Books and other library materials and equipment	7,057	3,268	2,710
Membership and conference	900	1,237	1,338
Rent	1,200	1,200	1,200
Miscellaneous	650	1,063	820
Telephone	920	792	881
Insurance	168	168	168
Total Expenditures	49,413	50,031	46,329
Annual surplus (deficit)	(195)	2,335	4,175
Net assets, beginning of year	32,400	32,400	28,225
Net assets, end of year	32,205	34,735	32,400

The accompanying notes are an integral part of these financial statements.

ASSIGINACK PUBLIC LIBRARY BOARD
Notes to the Financial Statements
December 31, 2018

1. ACCOUNTING POLICIES

The financial statements of the Assiginack Public Library Board are the representation of management prepared in accordance with Canadian public sector accounting standards. Since precise determination of assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximation. These have been made using careful judgement.

a) Basis of Accounting

i) Accrual Accounting

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes the revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of legal obligation to pay.

ii) Inventories of books and supplies

No value is attached to inventories for municipal reporting purposes. Expenditures on books and supplies are charged to operations as they are incurred.

iii) Financial Instruments

The Board initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Board subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and guaranteed investment certificates.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

ASSIGINACK PUBLIC LIBRARY BOARD
Notes to the Financial Statements
December 31, 2018

2. NET ASSETS

The balance on the statement of financial position of net assets at the end of the year is comprised of the following:

	2018	2017
	\$	\$
To be used:		
- for the general reduction of user charges	32,052	29,717
- for the reserve fund	2,683	2,683
	<u>34,735</u>	<u>32,400</u>

3. CASH FLOW STATEMENT

A cash flow statement has not been presented because it would not provide any additional information which is not readily apparent in the financial statements.

DRAFT - April 12, 2019

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Township of Assiginack

Opinion

We have audited the financial statements of the **Assiginack Museum Board of the Corporation of the Township of Assiginack**, which comprise the statement of financial position as at December 31, 2018, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Assiginack Museum Board of the Corporation of the Township of Assiginack** as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

INDEPENDENT AUDITORS' REPORT (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
TBD

ASSIGINACK MUSEUM BOARD
Statement of Financial Position
December 31, 2018 with comparative figures for 2017

	2018	2017
		\$
Financial Assets		
Cash	65,589	41,054
Accounts receivable	-	-
	65,589	41,054
Financial Liabilities		
Accounts payable and accrued liabilities	54,998	29,511
Net assets	10,591	11,543

The accompanying notes are an integral part of these financial statements.

ASSIGINACK MUSEUM BOARD**Statement of Operations and Changes in Net Assets****Year ended December 31, 2018 with comparative figures for 2017**

	2018	2017
	Actual	Actual
	\$	\$
Revenues		
Municipal grant	20,000	20,000
Admission, sales and other	3,331	5,183
Province of Ontario	3,382	3,382
Government of Canada	1,680	838
Total Revenues	28,393	29,403
Expenditures		
Wages	20,616	16,886
Utilities	5,441	4,776
Repairs and maintenance	1,369	821
Telephone	1,081	574
Operating supplies and materials	688	476
Advertising and memberships	150	573
Interest and bank charges	-	11
Total Expenditures	29,345	24,117
Annual surplus (deficit)	(952)	5,286
Net assets, beginning of year	11,543	6,257
Net assets, end of year	10,591	11,543

The accompanying notes are an integral part of these financial statements.

ASSIGINACK MUSEUM BOARD
Notes to the Financial Statements
December 31, 2018

1. ACCOUNTING POLICIES

The financial statements of the Assiginack Museum Board are the representation of management prepared in accordance with Canadian public sector accounting standards. Since precise determination of assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximation. These have been made using careful judgement.

a) Basis of Accounting

i) Accrual Accounting

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes the revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of legal obligation to pay.

ii) Financial Instruments

The Board initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Board subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

2. CASH FLOW STATEMENT

A cash flow statement has not been presented because it would not provide any additional information which is not readily apparent in the financial statements.

INDEPENDENT AUDITORS' REPORT

To the Members of the Hilly Grove Cemetery Board

Opinion

We have audited the financial statements of the **Hilly Grove Cemetery Board**, which comprise the statement of financial position as at December 31, 2018, and the statements of operations and changes in net debt for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Hilly Grove Cemetery Board** as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

INDEPENDENT AUDITORS' REPORT (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
TBD

HILLY GROVE CEMETERY BOARD
Statement of Financial Position
December 31, 2018 with comparative figures for 2017

	2018	2017
	\$	\$
Financial Assets		
Cash	21,941	10,836
Accounts receivable	134	134
Total Assets	22,075	10,970
Financial Liabilities		
Due to Township of Assiginack	37,497	32,129
Due to Perpetual Care Trust	6,226	5,087
Due to Monument Trust	1,210	1,487
Total Liabilities	44,933	38,703
Net Debt	(22,858)	(27,733)

The accompanying notes are an integral part of these financial statements.

HILLY GROVE CEMETERY BOARD**Statement of Operations and Changes in Net Debt****Year Ended December 31, 2018 with comparative figures for 2017**

	2018	2017
	\$	\$
Revenues		
Municipal contributions	9,000	9,000
Plot and monument sales	14,800	6,550
Opening and closing	1,800	3,800
Interest and other	-	19
Donations	-	-
Total Revenues	25,600	19,369
Expenditures		
Wages and benefits	11,426	-
Plot and monument sales	5,500	2,150
Repairs and maintenance	1,672	809
Miscellaneous	1,135	1,140
Interment fees	700	2,050
Hydro and fuel	292	312
Contract services	-	16,000
Interest and bank charges	-	6
Total Expenditures	20,725	22,467
Annual deficit	4,875	(3,098)
Net debt, beginning of year	(27,733)	(24,635)
Net debt, end of year	(22,858)	(27,733)

The accompanying notes are an integral part of these financial statements.

HILLY GROVE CEMETERY BOARD

Note to the Financial Statements

December 31, 2018

1. ACCOUNTING POLICIES

The financial statements of the **Hilly Grove Cemetery Board** are the representation of management prepared in accordance with Canadian public sector accounting standards. Since precise determination of assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximation. These have been made using careful judgement.

a) Basis of Accounting

i) Accrual Accounting

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes the revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of legal obligation to pay.

ii) Financial Instruments

The Board initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Board subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and account receivables.

Financial liabilities measured at amortized cost include amounts due to the Township of Assinack, Perpetual Care Trust and Monument Trust.

2. TRUST FUNDS

Trust funds administered by the Board amounting to \$102,962 (2017- \$96,000) have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Current Fund Operations.

3. CASH FLOW STATEMENT

A cash flow statement has not been presented because it would not provide any additional information which is not readily apparent in the financial statements

INDEPENDENT AUDITORS' REPORT

To the Members of the Hilly Grove Cemetery Board

Opinion

We have audited the financial statements of the **Hilly Grove Cemetery Board – Trust Funds of the Corporation of the Township of Assiginack**, which comprise the statement of financial position as at December 31, 2018, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Hilly Grove Cemetery Board – Trust Funds of the Corporation of the Township of Assiginack** as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

INDEPENDENT AUDITORS' REPORT (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario

HILLY GROVE CEMETERY BOARD**TRUST FUNDS****Statement of Financial Position****December 31, 2018 with comparative figures for 2017**

	Perpetual Care	Monuments	2018	2017
	\$	\$	\$	\$
Assets				
Cash	72,660	22,866	95,526	89,426
Due from Cemetery Board	6,226	1,210	7,436	6,574
Total Assets being Net Assets	78,886	24,076	102,962	96,000

The accompanying notes are an integral part of these financial statements.

**HILLY GROVE CEMETERY BOARD
TRUST FUNDS**

**Statement of Operations and Changes in Net Assets
Year ended December 31, 2018 with comparative figures for 2017**

	Perpetual Care	Monuments	2018	2017
	\$	\$	\$	\$
Net assets, beginning of year	73,497	22,503	96,000	91,680
Receipts				
Sales	4,250	1,250	5,500	2,150
Interest earned	1,139	323	1,462	2,170
	5,389	1,573	6,962	4,320
Expenditures	-	-	-	-
Net assets, end of year	78,886	24,076	102,962	96,000

The accompanying notes are an integral part of these financial statements.

HILLY GROVE CEMETERY BOARD
TRUST FUNDS
Notes to the Financial Statements
December 31, 2018

1. ACCOUNTING POLICIES

The financial statements of the **Hilly Grove Cemetery Board - Trust Funds** are the representation of management prepared in accordance with Canadian public sector accounting standards. Since precise determination of assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximation. These have been made using careful judgement.

a) Basis of Accounting

i) Accrual Accounting

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes the revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of legal obligation to pay.

ii) Financial Instruments

The Trust Funds initially measure its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Trust Funds subsequently measure its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash.

2. CASH FLOW STATEMENT

A cash flow statement has not been presented because it would not provide any additional information which is not readily apparent in the financial statements.

APPLICATION FOR CONSENT UNDER SECTION 53 OF THE PLANNING ACT

Note to Applicants: This application form is to be used if the Manitoulin Planning Board is the consent granting authority. In this form the term "subject" land means the land to be severed and the land to be retained.

Completeness of the Application

The information in this form that must be provided by the applicant is indicated by black arrows on the left side of the section numbers. This information is prescribed by the Planning Act, Schedule to Ontario Regulation 197/98, as amended. The mandatory information must be provided with the appropriate fee. If the mandatory information and fee are not provided, the Manitoulin Planning Board will return the application or refuse to further consider the application until the information and fee have been provided.

Submission of the Application

- A fee of \$725.00 for each parcel/consent proposed must accompany the application.
- A certification fee of \$125.00 to be submitted prior to the Certificate of the Secretary-Treasurer.
- The original and 3 copies of the completed application form and 3 copies of the sketch are required by the Manitoulin Planning Board. The copies will be used to consult with other ministries or agencies that may have an interest in the application.

The application form also sets out other information that will assist the Manitoulin Planning Board and others in their planning evaluation of the consent application. To ensure the quickest and most complete review, this information should be submitted at the time of application. In the absence of this information, it may not be possible to do a complete review within the legislated time frame for making a decision. As a result, the application may be refused.

Measurements are preferred in metric units.

For Help

To help you understand the consent process and information needed to make a planning decision on the application, refer to the "Application Guide Q & A" or contact the Manitoulin Planning Board Office at 705-282-2237 or e-mail mpbcnrtis@bellnet.ca

WHO MUST SIGN THE APPLICATION

- 1) All registered owners, or an owner with written authorization of all of the owner(s); or
- 2) An agent or solicitor appointed by all registered owners of the property with the submission of written authorization of all registered owners; or
- 3) If the registered owner is a corporation, an officer who has the authority to bind the corporation.

Please Print and Complete or (✓) Appropriate Box(es)

1. Applicant Information

An owner's authorization is required in Section 11.1, if the applicant/agent is not the owner.

1.1 Name of Owner(s) <i>Marc Bouffard & Katherine Bender</i>		Business Telephone No.
Address <i>same</i>		Business Telephone No.
1.3 Name of Contact Person <i>Same</i>		E-mail &/or Fax

2. Location of the Subject Land (Complete applicable boxes in 2.1)

2.1 Municipality/Township <i>Shequandah TWP</i>		Property Identification No. <i>471340246</i>
Concession Number(s) <i>CON 6</i>	Geographic Lot Number(s) <i>Part Lots 22 & 23</i>	Name of Street/Road <i>Maggy Parkway</i>
Survey Plan No.	Survey Part/Lot Number(s)	House No./911 No. <i>213</i>
	Island No./Name	Section/Mining Loc. No.

2.2 Are there any easements or restrictive covenants affecting the subject land?

- No Yes If Yes, describe the easement or covenant and its effect.

Part 4, Plan 31R-1693 is an easement in favour of Parts 1, 2 & 3.

3. Purpose of this Application

3.1 Type and Purpose of proposed transaction (check appropriate box)

- Transfer: Creation of a new lot Addition to a lot Easement/Right-of-way
- Other: A charge A lease A correction of title

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3.2 Name of person(s), if known, to whom land or interest in land is to be transferred, leased or charged

3.3 If a lot addition, describe the lands to which the parcel will be consolidated with and the current land use. (Also to be identified on sketch)

- see sketch attached

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delivered

4. Description of Subject Land and Servicing Information (Complete each subsection.)				SEVERED
4.1 Description	Water - front.	Severed #1 Retained approx. 400 ft.	Severed #2	Retained approx. 300 ft.
	Frontage (m.)			
	Depth (m.)	Irregular		Irregular
	Area (ha.)	approx 10 acres		approx. 105.5 acres
4.2 Use of Property	Existing	Residential		vacant
	Proposed	same.		same.
4.3 Buildings or Structures	Existing	House/Garage		vacant land
	Proposed	same.		same.
4.4 Access (Check appropriate space)	Provincial Highway			
	Municipal Road, Maintained All Year			✓
	Municipal Road, Seasonally Maintained	✓		
	Other Public Road			
	Right of way	✓		✓
	Water Access	✓		✓

Describe in section 9, the parking and docking facilities to be used and the approximate distance of these facilities from the subject land and the nearest public road.

4.5 Water Supply (Check appropriate space)	Publicly owned/operated piped water system			
	Privately owned/operated individual well			✓
	Privately owned/operated communal well			
	Lake or other water body	✓		✓
	Other means			
4.5 Sewage Disposal (Check appropriate space)	Publicly owned & operated sanitary sewage system			
	Privately owned & operated individual septic tank ¹	✓		✓
	Privately owned & operated communal septic system			
	Privy			
	Other means			
¹ A certificate of approval from the local Health Unit or Ministry of the Environment and Energy submitted with this application will facilitate the review.				
4.7 Other Services	Electricity	✓		✓
	School Bussing	no		no
	Waste Collection/Disposal	no		no

4.8 If access to the subject land is by private road, or if "other public road" or "right of way" was indicated in section 4.4, indicate who owns the land or road, who is responsible for its maintenance and whether it is publicly maintained seasonally or all year.

Seasonal Right-of-way described as Part 4, Plan 31R-1693 located wholly on the "proposed severed" lands servicing Parts 1, 2 & 3 to remain in-place.

5. Land Use	
5.1 What is the existing official plan designation(s) of the subject land?	ARCA SR - Shoreline Residential + RURAL AREA
5.2 What is the zoning of the subject land?	SR - Shoreline Residential + RURAL

5.3 Are any of the following uses or features on the subject land or within 500 metres of the subject land?
Please check the appropriate boxes, if any apply.

Use or Feature	On the Subject Land	Within 500 Metres of Subject Land, unless otherwise specified (Indicate approximate distance)
An agricultural operation, including livestock facility or stockyard.		
Utility Corridor		
A landfill, closed or active		
A sewage treatment plant or waste stabilization plant (lagoon)		
A provincially significant wetland or significant coastal wetland		
A significant wildlife habitat and/or habitat of endangered species and threatened species		
Fish Habitat		
Flood plain		
An active or rehabilitated or abandoned mine site or mine hazards		
An active mine site or aggregate operation site within 1 km of the subject land		
A contaminated site or a gas station or petroleum/fuel storage		
An industrial or commercial use, and specify the use(s)		
Known archaeological resources or areas of archaeological potential		
A municipal or federal airport		

6. Is the application consistent with Provincial Policy Statements issued under subsection 3(1) of The Planning Act?

Yes.

7. History of the Subject Land

7.1 Has the subject land ever been the subject of any other planning applications, i.e. Official Plan or Zoning By-law Amendment, Plan of Subdivision, Consent, Site Plan, under the Planning Act?

Yes No If Yes and if known, provide the application file number and the decision made on the application.

By Consent File No. B44-87; 3 Lots were created in 1987, surveyed as Parts 1, 2 & 3, Plan 31R-1693 together with right-of-way over Part 4, Plan 31R-1693

7.2 Past Land Uses -

unknown / vacant land.

8. Current Applications

Is the subject land currently the subject of an application for an Official Plan and/or Zoning By-law amendment minor variance, consent or a plan of subdivision that has been submitted for approval?

Yes No Unknown If Yes, and if Known, specify the appropriate file number and status of the application

9. Other Information

Is there any other information that you think may be useful to the Planning Board or other agencies in reviewing this application?

If so, explain below or attach on a separate page.

n/a.

10. AFFIDAVIT OR SWORN DECLARATION

I/We MARC BOUFFARD / KATHERINE BENDER of the CITY OF GREATER SUDBURY
 in the PROV. ONTARIO make oath and say (or solemnly declare) that the information contained

in this application is true and that the information contained in the documents that accompany this application is true.

Sworn (or declared) before me

at the City of Greater Sudbury

in the Province of Ontario

this 8 day of March 2019

Ariel Nelson

Commissioner of Oaths
 Ariel Mary Nelson, a Commissioner for taking
 Affidavits in and for the Courts of Ontario, while within
 the Territorial District of Sudbury and while appointed
 as a Deputy-Clerk for the City of Greater Sudbury

Katherine Bender

Marc Bouffard
 Owner(s) or Authorized Agent/Applicant

11. AUTHORIZED AGENT

Authorization of Owner for Agent to Make the Application

I/We, _____, am/are the registered owner(s) of the subject lands for which this application is to
 apply. I/We do hereby grant authorization to _____ to act on my/our behalf in regard to this application.

Date

Signature of Owner(s)

n/a

12. PERMISSION TO ENTER

I/We hereby authorize the members of the staff of the Manitoulin Planning Board to enter upon the subject lands and premises for the
 limited purpose of evaluating the merits of this application. This is their authority for doing so.

March 9 / 19

Katherine Bender

Date March 9 / 19

Signature of the Owner(s)

Katherine Bender

The Planning Board will assign a File Number for complete applications and this should be used in all communications.

Applicant's Checklist:	Have you remembered to attach:	Yes
	- 3 copies of the completed application form?	<input checked="" type="checkbox"/>
	- 3 copies of the sketch?	<input checked="" type="checkbox"/>
	- The required fee, payable to the Manitoulin Planning Board?	<input checked="" type="checkbox"/>

Forward to: The Manitoulin Planning Board
 40 Water Street, Unit 1, P. O. Box 240
 GORE BAY, Ontario POP 1H0

- Sketch Required

The Application shall be accompanied by a sketch showing the following, in metric units.

- (a) the boundaries and dimensions of any land abutting the subject land that is owned by the owner of the subject land;
- (b) the approximate distance between the subject land and the nearest township lot line or landmark such as a bridge or railway crossing;
- (c) the boundaries and dimensions of the subject land, the part that is intended to be severed and the part that is intended to be retained and, in the case of a lot addition, the lands the addition is to be consolidated with;
- (d) the location of all land previously severed from the parcel originally acquired by the current owner of the subject land;
- (e) the approximate location of all natural and artificial features (for example, buildings, railways, roads, watercourses, drainage ditches, banks of rivers or streams, wetlands, wooded areas, walls and septic tanks) that:
 (i) are located on the subject land and on land that is adjacent to it, and
 (ii) in the applicant's opinion, may affect the application;
- (f) the current uses of land that is adjacent to the subject land (for example, residential, agricultural or commercial);
- (g) the location, width and name of any roads within or abutting the subject land, indicating whether it is an unopened road allowance, a public travelled road, a private road or a right of way;
- (h) if access to the subject land will be by water only, the location of the parking and boat jacking facilities to be used; and
- (i) the location and nature of any easement affecting the subject land.

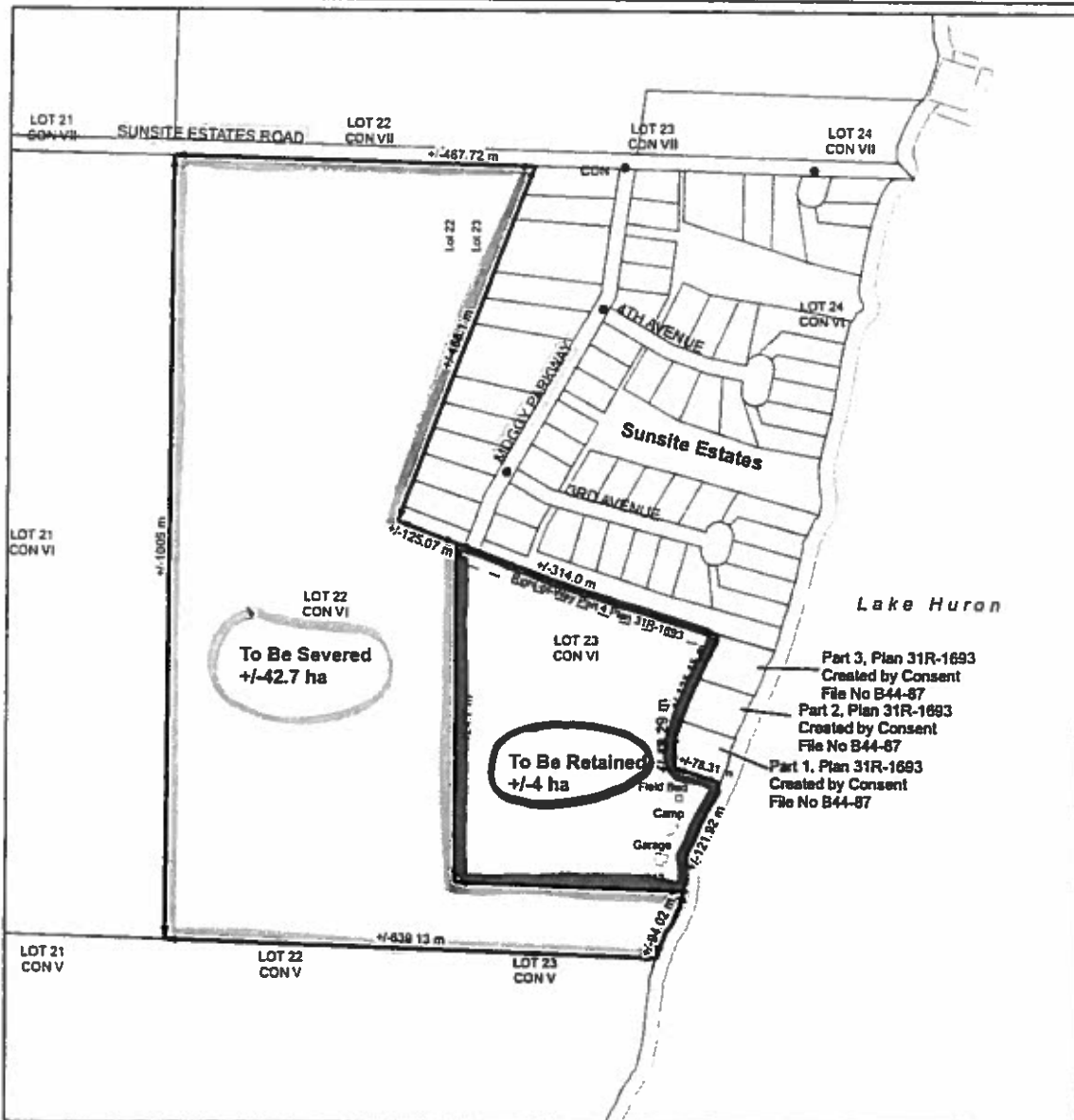
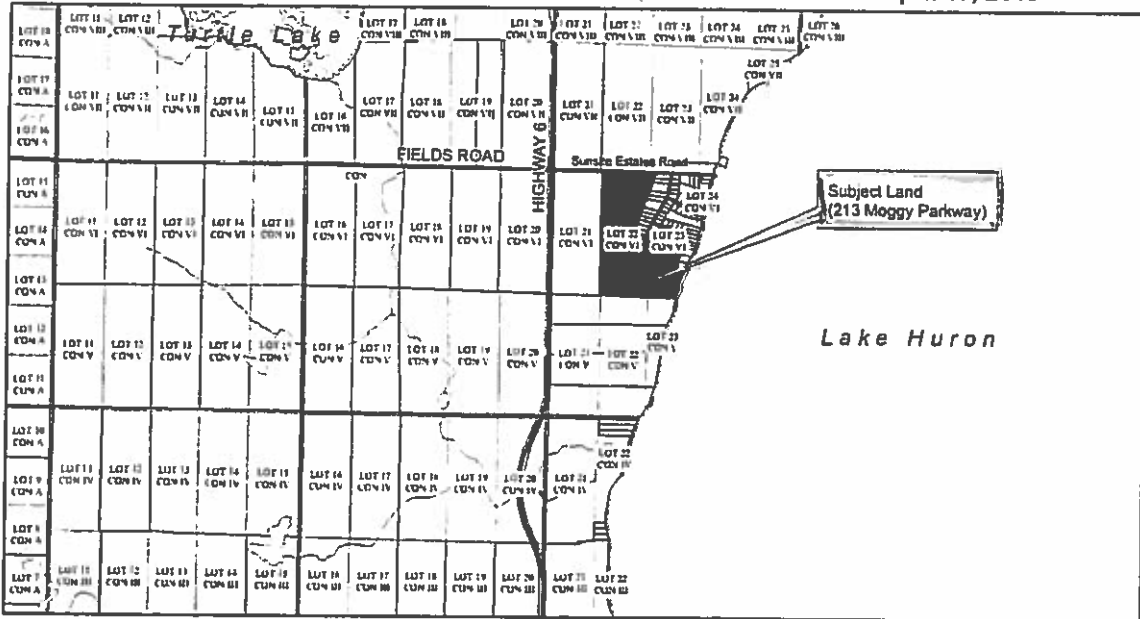
The preferred size is on paper no larger than 8.5" by 14", larger plans will be accepted provided a reduction for circulation purposes is provided.

Part Lot 22 and Part Lot 23 Concession VI
Including Part 4, Plan 31R-1693
(213 Moggy Parkway)
Township of Shegungandah
Municipality of Assiginack
District of Manitoulin

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Draft: April 15, 2019



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APR 10 2019

April 9, 2019

Municipality of Arisopink

Manitowish, Ont.

POB 1 NO

Re: Museum Board

Please consider this a request
to once again sit on the museum
board.

Thank you for your consideration
in this matter.

Lois Case

MANITOULIN LEGAL CLINIC

URGENT MESSAGE TO STAKEHOLDERS

Premier Doug Ford's recent Ontario budget has cut funding to Legal Aid Ontario by \$133 million, which is 30% of LAO's budget, retroactive to April 1, 2019. The 30% LAO budget has already had a direct negative impact on the Manitoulin Legal Clinic and the services we provide.

The Manitoulin Legal Clinic is committed to upholding the rights of low income people of the Manitoulin District. We improve the quality of our client's lives through legal advice and representation and by also providing public legal education and community development.

The budget cuts to Legal Aid Ontario will have a devastating impact on the Manitoulin Legal Clinic's ability to provide legal services to Ontario's most vulnerable population.

We are calling on Premier Ford and Attorney General Caroline Mulroney to make a commitment to access to justice; to respect the commitment of their government to not decrease front line services; and to confirm that funding for community legal clinics will not be decreased.

HERE IS WHAT YOU CAN DO TO HELP STOP THESE CUTS!

1. **EMAIL, CALL OR WRITE** to Premier Doug Ford, Attorney General Caroline Mulroney and your local MPP. **CONTACT INFORMATION** IS provided below. Please send them the **MESSAGE TO PREMIER FORD AND ATTORNEY GENERAL MULRONEY** given below (or compose your own message) urging them to STOP THE CUTS TO LEGAL AID!
2. **TELL US YOUR STORY:** Tell us in your own words how the Manitoulin Legal Clinic, another community legal clinic or anyone in Legal Aid Ontario helped you or someone in your life. **WE NEED TO HEAR YOUR STORIES** of how we helped you, in your words. This will help us defend against imminent LAO budget cuts that will hurt legal-aid services to the people of the Manitoulin District.

Send us your stories by mail to: Manitoulin Legal Clinic, 12A Hillside Rd., Little Current, ON P0P 1K0, by fax at (705) 368-3333, by email at mullens@lao.on.ca or call us at (705) 368-3333.

E-MAIL, PHONE OR WRITE TO PREMIER FORD:

Email: premier@ontario.ca
Phone: (416) 325-1941 or TTY 1-800-387-5559
Fax: (416) 325-3745
Mail: The Hon. Doug Ford, MPP
Premier of Ontario
Room 281, Legislative Building
Queen's Park
Toronto, ON M7A 1A1

E-MAIL, PHONE OR WRITE TO ATTORNEY GENERAL MULRONEY:

Email: caroline.mulroney@pc.ola.org
Phone: (905) 895-0337
Mail: The Hon. Caroline Mulroney, MPP
Attorney General of Ontario
Ministry of the Attorney General
11th Floor, 720 Bay Street
Toronto, ON M7A 2S9

EMAIL, PHONE or WRITE TO YOUR MPP:

MICHAEL MANTHA – ALGOMA/MANITOULIN

Email: mmantha-co@ndp.on.ca
Phone: (416) 325-1938
Fax: (416) 325-1976
Mail: Queen's Park
Room 160
Main Legislative Building, Queen's Park
Toronto, ON M7A 1A5

IMPORTANT INFORMATION

ALWAYS CLEARLY STATE YOUR NAME AND ADDRESS IN YOUR EMAIL OR ELSE YOUR STATUS AS AN ONTARIO RESIDENT/ELIGIBLE VOTER WILL NOT BE RECOGNIZED AND YOUR MESSAGE WILL NOT BE PROPERLY ACKNOWLEDGED

MESSAGE TO PREMIER FORD AND ATTORNEY GENERAL MULRONEY

Dear Premier Ford and Attorney General Mulroney:

STOP THE CUTS TO Legal Aid Ontario

I am writing today to urge you to stop the catastrophic budget cuts to Legal Aid Ontario.

These cuts will hurt Ontario's most vulnerable people the most, including low to moderate income residents of the Manitoulin District who need access to direct legal services, community legal education and advocacy for their legal rights that are provided by Legal Aid Ontario through legal clinics like the Manitoulin Legal Clinic.

Access to justice is the cornerstone of any democratic society so I urge you to reverse all cuts to Legal Aid Ontario.

Sincerely,

NAME

STREET ADDRESS

CITY/TOWN

POSTAL CODE

EMAIL ADDRESS

PHONE

ONTARIO COMMUNITY LEGAL CLINICS

Who We Are

Ontario's community legal clinics serve individuals and families in communities across Ontario.

Funded by Legal Aid Ontario, through modest capped budgets, they offer a broad range of legal services to address the basic legal needs of low-income Ontarians.

Community clinics serve the most vulnerable Ontarians on issues that are most critical to them, including **housing, income security, education, health care, disability programs, workers' rights, victim's assistance, and environmental issues.**

The work that clinics do is aimed at ensuring that people with low incomes are able to meet their most basic needs, which in turn gives them the ability to live with health and dignity as active members of their communities.

Most clinics serve geographic communities, while a handful of clinics serve specific communities such as the elderly or the disabled.

Clinics are rooted in the communities they serve, using their limited resources to provide the services that are most needed by that community, and working closely with other local agencies to ensure that clients are well-served.

By The Numbers

There are 74 community clinics in Ontario, operating on a budget of approximately \$80 million.

In 2017, community clinics across Ontario provided services to over 240,000 people:

- ◆ Represented 21,289 people at courts or tribunals
- ◆ Gave 171,172 people detailed advice and assistance
- ◆ Carried out 6,974 public legal education, community development and law reform projects and initiatives.

"It is widely acknowledged that community legal clinics are best suited to deliver "poverty law" services. This conclusion has been confirmed by numerous independent studies on this subject."

— Report of the Ontario Legal Aid Review (The McCamus Report), 1997

"Legal Aid, and in particular community law, is perhaps the single most important mechanism we have to make the equal rights dream a reality."

— Former Ontario Chief Justice, R. Roy McMurtry

"The most advanced justice system in the world is a failure if it does not provide justice to the people it is meant to serve. Access to justice is therefore critical. Unfortunately, many Canadian men and women find themselves unable, mainly for financial reasons, to access the Canadian justice system."

— Former Chief Justice, Beverley McLachlin

The Benefits of Community Legal Clinics for Ontario

- ◆ Clinics are store-front offices located in the community they serve, with minimal administration and no bureaucracy, enabling them to be flexible and client-oriented.
- ◆ Clinic work is client-centered, with some clients receiving full representation, while others may receive summary advice or self-help assistance, depending on their circumstances.
- ◆ Client surveys indicate tremendously high satisfaction with the work done by clinics.
- ◆ Clinics provide access to justice to hundreds of thousands of low income Ontarians every year, in a cost-effective manner.
- ◆ Community clinics operate on capped budgets, providing cost certainty to government.
- ◆ Clinics are accountable to their funder, Legal Aid Ontario; they submit annual funding applications, quarterly statistical and financial reports, and undergo periodic quality service reviews/audits.
- ◆ International research shows that investing in community legal clinics reduces costs to the legal system and across multiple government programs by keeping people housed and able to live independently and participate in their communities. Studies in the United States identify a return to government of approximately \$5 for every dollar invested.
- ◆ Clinics work to understand and respond to individual and community needs.
- ◆ Clinics use lawyers, non-lawyers, public education initiatives and other delivery systems in order to deliver services cost-effectively.
- ◆ Clinics follow Legal Aid's eligibility guidelines, but have the flexibility to provide some services to those that don't financially qualify.
- ◆ Clinics prioritize client and community needs and attempt to meet them strategically, making efficient use of scarce resources.
- ◆ Clinics develop linkages to non-legal service providers such as health care, housing help and employment supports, sometimes co-locating in service hubs, ensuring that their clients receive "wrap-around" services.
- ◆ Clinics are identified by numerous independent reviews as the best way to provide community law services to low-income communities/individuals.

Alton Hobbs

From: AMO Communications <Communicate@amo.on.ca>
Sent: April 16, 2019 6:59 PM
To: clerktreasurer@eastlink.ca
Subject: AMO's Deeper Look at the 2019 Provincial Budget

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Add Communicate@amo.on.ca to your safe list



April 16, 2019

AMO's Deeper Look at the 2019 Provincial Budget

This is the second installment of AMO's Budget Analysis. AMO President Jamie McGarvey provided his initial overall reaction in this [video](#). In case you missed it, please see AMO's first installment of Budget Analysis, [Budget Day Highlights](#).

This installment covers:

- (A) Areas of concern
- (B) Areas where discussion work is to occur (i.e. provincial reviews)
- (C) Matters of broad municipal interest

It also identifies "new" initiatives/policies and "status updates" for others.

The Minister of Finance, the Honourable Vic Fedeli on an April 12th live radio show, said that all provincial ministries were reducing their Budgets by 4% and some up to 8% due to administrative efficiencies, including technology use. He stated that he expected municipalities to also find 4% efficiencies. This could be seen to be connected to the recent provincial announcement of a one-time \$200 million to 405 municipal governments to modernize service delivery and efficiency.

A. Matters of Concern to AMO and Municipal Governments

Ambulance (EMS)- new

Land ambulance dispatch services will be streamlined by integrating Ontario's 59 emergency health services operators (e.g. 52 EMS, 6 First Nations, Ornge) and 22 provincial dispatch communication centres. Municipal governments have called for years for improvements to the paramedic dispatch system for which the province has 100% funding responsibility. The government will be exploring new models of care

and delivery for emergency health services to improve care for patients and reduce duplication so not every ambulance is sent to an emergency department.

In terms of any restructuring of paramedics services, the Ministry of Health and Long-Term Care has committed to work directly alongside its municipal partners, including AMO, under the MOU. It will involve working groups having meaningful discussions about protecting and enhancing emergency support services across Ontario. We expect these working groups to begin shortly and will work with the ministry to communicate as appropriate.

Conservation Authorities - new

Conservation Authorities (CA) were told on April 12th that \$3.7 million (50%) is to be cut from the annual \$7.4 million transfer payment from the Hazard Program this year. This looks like a 2019 in-year financial impact on conservation authorities.

The Hazard Program protects life and property from natural *hazards, such as flooding and erosion*. It would appear that this action is an outcome of the provincial multi-year line by line financial review and was identified as "administrative savings".

In addition, the Ministry of Natural Resources and Forestry (MNRF) is consulting on a proposal to streamline and focus conservation authorities' role in development permitting and municipal plan review. For more information, visit Environmental Registry [013-4992](tel:013-4992). This consultation will end on May 21, 2019.

AMO is discussing these matters with Conservation Ontario and seeking more information from MNRF. With increases in weather events, pressure for fill/development in floodplains and wetlands, this a direct cut to a provincial program that protects people and property. AMO feels this requires more discussion.

Infrastructure- status update

The Ontario Government's infrastructure fiscal plan forecasts \$144 billion over 10 years.

(i) Transit- new

The government is committing to municipal transit infrastructure funding including:

- \$1.2 billion for Ottawa LRT
- \$1 billion for Hamilton LRT
- It will use \$4.2 billion from the Investing in Canada Infrastructure Plan (ICIP) as part of the federal contribution to transit in Toronto to fund a new subway
- \$2.25 billion in Ontario's federal Green Infrastructure Stream will also be directed toward Toronto/GTHA subways
- The province is committed to creating plans for regional transportation in Southwestern and Northern Ontario with the SW plan coming in Fall 2019.

(ii) Ontario Community Infrastructure Fund (OCIF) – status update

OCIF provides assistance to communities less than 100,000 population. OCIF increased in phases starting in 2016 and among other matters, limited access to the application funding to those municipalities receiving less than \$2 million in formula funds annually.

2019 marks the year the OCIF program was to mature to \$300 million; (\$200 million in formula allocation and \$100 million in application funds). The OCIF formula component did increase in 2019 to \$200 million. However, the government also cancelled the application funds for 2018 and 2019. This means \$200 million that would have been available is not accessible to smaller municipalities. The government will review the program. As a result, the government has declined to confirm formula allocation envelopes for future years.

While no details are currently available regarding potential changes to the OCIF formula allocation, a reduced envelope is possible. This would diminish the amount of infrastructure support available from the province to municipal governments eligible for OCIF.

Public Health - new

The provincial government will:

- Improve program and back office efficiencies by adjusting provincial-municipal cost sharing of public health funding in 2019-20. The nature of this adjustment is not known yet.
- By 2020-21, establish 10 regional public health entities and 10 new regional boards of health with one common governance model (currently there are several board governance models, each with a local government approach that relates to performance and local accountability); and
- By 2021-22, the province anticipates that these changes will lead to annual savings of \$200 million. If this is provincial savings, the \$200 M represents a 26% reduction in the public health funding the province currently provides in this municipal – provincial cost shared program.
- There will also be modernization through regionalization of the public health laboratory system and a streamlining of Public Health Ontario.

In the Budget document, it is stated that: "the current structure of Ontario's public health units does not allow for consistent service delivery, could be better coordinated with the broader system and better aligned with current government priorities." It is our expectation that the ministry will look to AMO and the municipal/public health sector to work with them in confidence as to implementation matters related to the government's vision.

Under the current *Health Protection and Promotion Act* (s. 72), municipalities in a health unit are responsible for the costs of a health unit and the Medical Officer of Health in the performance of its legislated functions and duties. The Minister may

make grants for the purposes of this Act on such conditions as he or she considers appropriate under (s. 76).

Provincial Gas Tax- update

The Province will not move forward on its campaign promise to increase the municipal share of the provincial gas tax funds from 2 cents/litre to 4 cents in 2021-22.

Recently \$364 million (2019 envelope) was provided to 107 municipal public transit systems. This funding is for established systems only. The Province has committed to consult with municipalities to review the program parameters and identify opportunities for improvement.

The outcome of the anticipated increase is \$364 million less to invest.

Property Assessment- new

The province will be conducting a review to explore opportunities to:

- "Enhance the accuracy and stability of property assessments;
- Support a competitive business environment;
- Provide relief to residents; and
- Change the composition of the Board of the Municipal Property Assessment Corporation (MPAC) to increase the representation of property taxpayers." (This would dilute current municipal government representatives who are taxpayer representatives by virtue of being elected).

To date there is no additional information on this or how significant it will be.

Wastewater – new

As first indicated in the Made in Ontario Environment Plan, the government is targeting sewage overflows into Ontario water bodies. **Municipalities will be required to provide real-time reporting of sewage outflows.**

The Budget reiterates the commitment to work with Ontario municipalities to update policies surrounding reporting combined sewer overflows to the public in real time to inform them of water quality issues (impacting swimming, fishing, drinking water, etc.)

B. Provincial Consultations/Reviews of Municipal Interest– underway or about to start

Some have been announced previously – but are included here. This provides a snapshot of lots of municipal work.

1. Aggregates reform
2. Ambulance/Paramedic Services dispatch streamlining + integration
3. Animal Welfare- new legislation
4. Conservation Authorities Modernization and Sec. 28 review

5. Digital First Strategy
6. Environmental Assessment (EA) modernization
7. Housing
 - o Housing Supply Action Plan
 - o Community Housing Renewal Strategy
 - o National Housing Strategy Trilateral Coordination Forum
 - o Supportive Housing
8. Joint and Several Liability
9. Ontario Community Infrastructure Fund (OCIF) redesign
10. Ontario Energy Board (OEB) modernization
11. Ontario Immigrant Nominee Program
12. Ontario Municipal Partnership Fund (OMPF)
13. *Planning Act* streamlining
14. *Police Services Act* – regulations including OPP boards
15. Provincial Gas Tax program
16. Property Assessment (MPAC) review
17. Public Health re-structuring
18. Reducing Litter and Waste
19. Reducing the Municipal Reporting Burden
20. Regional Review
21. Resource Revenue Sharing (northern communities)
22. Social Assistance Reform
23. Species at Risk
24. Workplace Safety and Insurance Board (WSIB)- operational review

C. Budget Items of Municipal Interest (Alpha ordered)

Includes elements of Bill 100, *Protecting What Matters Most Act* (Budget Measures), 2019 that may not have stood out in the budget paper.

Accessibility - new

\$1.3M over two years to implement the Rick Hansen Foundation Accessibility Certification™ program in selected communities across the province to improve accessibility, including in public buildings.

Alcohol - new

The Province will introduce legislation to permit municipal governments to designate public areas, such as parks for the consumption of alcohol. There are other alcohol reforms contained in the Budget such as the creation of a tailgating permit for eligible sporting events and extending hours of service in licensed establishments to a 9 am start, seven days a week.

Liquor Licence Act (Schedule 38) of Budget Bill

- Amends the *Liquor Licence Act* to allow the council of a municipality, by by-law, to designate a public place where persons may have or consume liquor, subject to the regulations.

- Also expands the regulation-making powers of the Lieutenant Governor in Council.

Broadband - new

Provincial commitment of \$315 million over the next 5 years to support rural high speed broadband and cellular services in regional and "shovel ready" projects. At this point, we do not know the profile of the \$315 million over 5 years: criteria to access; what amount is in each year, or how this is to enable or leverage private funding for capital.

For reference, the recent federal Budget noted a federal investment of \$5 - 6 billion (including leveraged private investment) over 10 years for all of Canada. Of this, \$1.7 billion will be new funding, with an additional \$1 billion in financing to be made available through the Canada Infrastructure Bank.

Cannabis – status update

The Ontario Cannabis Store lost \$25 million in 2018-19 but is expected to turn a profit of \$10M, \$25M and \$40M in 2019-20 to 2021-22. Ontario took in \$17 million in cannabis excise tax in 2018-19 and is anticipating this to be between \$70-80M each year over the next 3 years.

If these projections are accurate, it means that there will be no additional cannabis funding to municipal governments for 2019-20 (beyond the current \$40 million), as the threshold of \$100 M of cannabis excise tax would not be reached.

Child Care and Early Years- new

The new CARE (Ontario Childcare Access and Relief from Expenses) tax credit would provide about 300,000 families with up to 75 per cent of their eligible child care expenses and allow families to access a broad range of child care options, including care in centres, homes and camps. It remains to be determined how the tax credit will work with the existing funding and service delivery model including the provision of fee subsidies to low-income families and general operating grants given to operators to help keep fees down.

\$1 billion to create up to 30,000 child care spaces in schools, including approximately 10,000 spaces in new schools, over a five year period. Operating funding will be needed for these new spaces to ensure affordability for families.

Digital Services

Simpler, Faster, Better Services Act, 2019 (Schedule 56) of Budget Bill – new

- Would allow the province to make regulations that apply to municipal governments respecting digital services and the publication of data.
- Formalizes the position of the Chief Digital and Data Officer and requires this officer to provide the broader public sector and municipal governments with

advice on: the collection, management and use of data; the use of common tools and digital platforms; the effective use of data in policy and program development; and the proactive publication of data.

- Require Ontario to develop a digital and data action plan and implement digital service standards. Ministries would be required to make all their datasets publically available for free or at a reasonable cost. The availability of these datasets should support municipal analysis and decision-making.

Education Property Tax - new and status update

Education Property Tax revenue is projected to increase at an average annual rate of 0.9% between 2018–19 and 2021–22. This is largely due to growth in the property assessment base resulting from new construction activities.

Regulatory amendments introduced March 29, 2019 have implemented restricted rate increases of 5% or \$300 per residential unit (whichever is greater) and a maximum yearly increase of 5% for non-residential rates.

Energy - status update

The Budget summarized the many provincial energy actions taken to date including: supporting natural gas expansion and general expansion of pipeline projects, reducing electricity costs, repealing the *Green Energy Act* and board changes at the OEB and Hydro One were among the highlights in the Budget.

It said that the global adjustment will be removed from electricity bills. Municipal governments should see this reduction on electricity bills once the Bill 87 (*Fixing the Fair Hydro Mess*) has passed later this legislative session.

Environmental Assessment (EA) Act Modernization – new

The Budget notes the province will modernize the EA Act. Making infrastructure projects faster and providing a risk threshold/financial threshold for projects could reduce building time for many public works.

Fire Services

Fire Protection and Prevention Act, 1997 (Schedule 29) of Budget Bill – new

- Amendments are made to strengthen and enable more effective and efficient enforcement of fire safety across Ontario. Changes are intended to reduce cost-related barriers fire departments may currently face;
- Changes the amounts of fines as penalties for certain offences and to create penalties for subsequent offences;
- Adds a limitation period for the prosecution of offences; and,
- Expands the power of the Fire Marshal, a fire chief or an assistant to the Fire Marshal to issue an order under Section 35 of the Act for payment of costs.

Guns and Gangs- new and status update

The City of Toronto received \$25 million in 2018 and the City of Ottawa is receiving \$2 million in 2019 under this program, and an additional \$16.4 million funding over two years will help other centres throughout Ontario. In addition, other initiatives relate to:

- Establishing a provincial Guns and Gangs Support Unit to assist local police officers
- A dedicated Gun and Gang Specialized Investigations Fund to support joint forces operations targeting the organized crime areas that fuel gang operations, such as drug, gun and human trafficking, and provide intelligence analysis; and
- Protecting the most vulnerable people with the highest risk of experiencing gun and gang violence and victimization.

Housing - status update

\$4 billion in combined federal and provincial funding over the next nine years through the National Housing Strategy Canada-Ontario bilateral agreement. This appears to commit to provincial cost matching of the agreement.

The Province has signaled an intent to negotiate and co-design the Canada-Ontario Housing Benefit with the Canada Mortgage and Housing Corporation (CMHC) to help address housing affordability.

Making home ownership and renting more affordable by helping to increase the supply of housing that people need through the forthcoming Housing Supply Action Plan. Details to come in a spring announcement.

Stabilizing and growing Ontario's community housing sector through a Community Housing Renewal Strategy. The intent is to make it more efficient, sustainable and easier to navigate for the people of Ontario and community housing providers. Specific details to come in an announcement in 2019.

Key elements of the strategy will include:

- Creating incentives for community housing providers.
- Simplifying rent-geared-to-income calculations.
- Streamlining and updating waitlist and eligibility rules.
- Addressing community safety concerns especially for the most vulnerable.

New - Undertaking a review to streamline and improve coordination of the more than 20 supportive housing programs. A portion of \$174 million in 2019–20 for mental health and addictions services will go toward supportive housing.

It is not known whether the Province will follow through on the previous government's multi-year plan to increase funding by \$15 million this year for the Community Homelessness Prevention Initiative (CHPI). The Ministry of Municipal Affairs and Housing will significantly reduce expenditures this year according to the Budget. This

may affect funding levels for housing and homelessness programs administered by municipal service system managers.

The Budget did not indicate if the government is going to fund provincial homelessness and prevention programs at the same level as the previous year. We will look for further details.

Immigration Pilot Initiative + Changes to the Ontario Immigrant Nominee Program - new

The 2019 Ontario Budget includes a commitment to develop an immigration pilot initiative with select communities to explore innovative approaches to disperse the benefits of immigration to smaller communities in Ontario. This Budget commitment responds to long-standing municipal economic development-related immigration asks. AMO will seek out more information to make sure the initiative reflects municipal priorities.

The Budget also indicates that changes are coming to the Ontario Immigration Nominee Program to enhance the program's capacity to respond to labour market shortages across the province. These changes include the creation of a new stream to attract highly skilled employees to the technology sector, changes to the in-demand skills stream expanding the eligible occupation list to include transport truck drivers and personal supports workers, and changes to the investment and net worth thresholds levels under the entrepreneur stream. These changes should help address labour market shortages in different Ontario regions.

Long-term Care – new and status update

As promised, Ontario will create 15,000 new long-term care beds over the next five years and to provide more appropriate care to patients with complex health conditions. The government is committed to upgrading an additional 15,000 older long-term care beds to modern design standards, which will allow the long-term care sector to provide more appropriate care to those with complex health conditions. These measures represent a total investment of approximately \$1.75 billion in additional funding over five years.

In addition to the over 6,000 new beds previously allocated, 1,157 new long-term care beds will immediately be allocated to 16 projects across the province.

Northern Matters – status update

Developing the Ring of Fire

The Province will work to cut red tape and end the delays that block the development of the Ring of Fire area by working with willing partners to ensure sustainable development in the North.

Mining Working Group

The creation of a Mining Working Group to focus on reducing red tape and attracting major new investments/opportunities to assist future growth, competitiveness and prosperity.

Reviewing the Forestry Sector Review

Development of a strategy to encourage economic growth within the forestry sector and promote the sector as open for business. The strategy aims to increase wood supply and will help unleash the potential of Ontario's forest industry, creating conditions for the industry to innovate, attract investment, and create jobs and prosperity for the North.

Ontario Proceedings Against the Crown Act (Schedule 17) of Budget Bill – new

- Amendments to the *Ontario Proceedings Against the Crown Act*, which would make it harder to pursue legal action against the government when it comes to misfeasance and negligence, civil lawsuits and class action lawsuits, among other things.
- However, there is clarity that the Crown is not relieved of liability in any of the *Environmental Assessment Act*, *Environmental Bill of Rights*, *Environmental Protection Act*, the *Environmental Review Tribunal Act*, the *Resource Recovery and Circular Economy Act*, and the *Workplace Safety and Insurance Act*.

Ontario Provincial Police - new

Exploring opportunities to encourage workforce optimization, including vacancy management, overtime and scheduling at the Ontario Provincial Police to save approximately \$30 million annually, starting in 2019–20, without impacting front-line policing and community safety. This would need to be found as be part of the OPPA collective agreement negotiations with Ontario.

Privacy Legislation

Freedom of Information and Protection of Privacy Act (Schedule 31) of Budget Bill - new

- Amendments to allow Ontario to collect personal information to be de-identified from municipal governments, entities that receive provincial funding or administer government services, or a municipal board.
- De-identified personal information can only be collected under certain conditions, namely for analysis related to the management and allocation of resources, program and service planning and program evaluation.
- The disclosure of personal information for law enforcement purposes and in other circumstances is also proposed.

Municipal Freedom of Information and Protection of Privacy Act (Schedule 41) of Budget Bill – new

- Would enable municipal governments to share personal information for law enforcement purposes. This may have negative impacts on the privacy of individuals accessing municipal services.
- The Schedule amends the grounds on which personal information can be disclosed under Part II of the *Municipal Freedom of Information and Protection of Privacy Act*.

Provincial Surpluses

Investing In Ontario Act (Schedule 34) of Budget Bill– new

- The Budget Bill proposes to repeal the *Investing In Ontario Act*
- This Act allowed surpluses to be provided to certain projects or sectors
- It was used to provide one-time capital funding to municipalities prior to 2010
- This reflects provincial direction on eliminating the deficit and reducing debt.

PSTD Awareness

PTSD Awareness Day Act, 2019 (Schedule 52) of Budget Bill – new

- Enacts the *PTSD Awareness Day Act, 2019*, which proclaims June 27 in each year as PTSD Awareness Day.

Seniors Dental Program – new

To improve the life of seniors, the Province will develop a new strategy that will involve effort across government. Individual seniors with annual incomes of \$19,300 or less, or senior couples with combined annual incomes of less than \$32,300, will be able to receive dental services in public health units, community health centres and Aboriginal Health Access Centres across the province.

The program will start in late summer 2019. By winter, investments in the program will expand new dental services in underserved areas, including through mobile dental buses and an increased number of dental suites in public health units.

Social Assistance – status update

The Social Assistance system reform is expected to result in an estimated annual saving of over \$1 billion at maturity by simplifying the rate structure, reducing administration, cutting unnecessary rules, and providing greater opportunities to achieve better employment outcomes. This could be a positive fiscal implication, potentially also saving municipal service managers money in addition to the province.

However, it is unclear if this means less administration funding from the province in 2019 and if so, it will need to be assessed if the planned measures will fully produce the projected savings to offset any funding reductions and when. If this is not the case, there may be pressure on service managers to fill in the gap.

The municipal Ontario Works employment services will be integrated into the provincial Employment Ontario network. If there is a transfer of this function, this could have labour relations implications as it will likely involve staff layoffs. Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) may compete to deliver employment services however there is no guarantee they will be successful proponents. CMSMs and DSSABs provide employment services linking them to economic and labour force development and also local poverty reduction strategies.

Wrap-around supports will be provided to help vulnerable social assistance recipients address barriers and access employment supports.

There will be strengthened accountability of both social assistance service system managers and the planned employment service system managers to help people achieve employment goals.

Trade – status update

Interprovincial trade continues to be a focus, especially alcohol rules. The Budget notes that the new agreement replacing NAFTA is positive but reiterates impacts on forestry and supply managed agriculture sectors, calling on the federal government to help manage this and for federal action to help reduce/eliminate US steel + aluminum tariffs. The province will also target any states directly that are proposing 'Buy America' legislation or rules

Workplace Safety and Insurance Board (WSIB) – status update

New WSIB premium rate framework in 2020. Operational review of the WSIB pertaining to the board's financial oversight, effectiveness and efficiency.

Municipal governments pay higher rates (Schedule 1) and self-insurance costs with WSIB administrative costs (Schedule 2) than most other Ontario workplaces due to the nature of municipal emergency services (presumptive PTSD, fire presumptive cancers).

AMO Contact: Monika Turner, Director of Policy, mturner@amo.on.ca, 416-971-9856 ext. 318.

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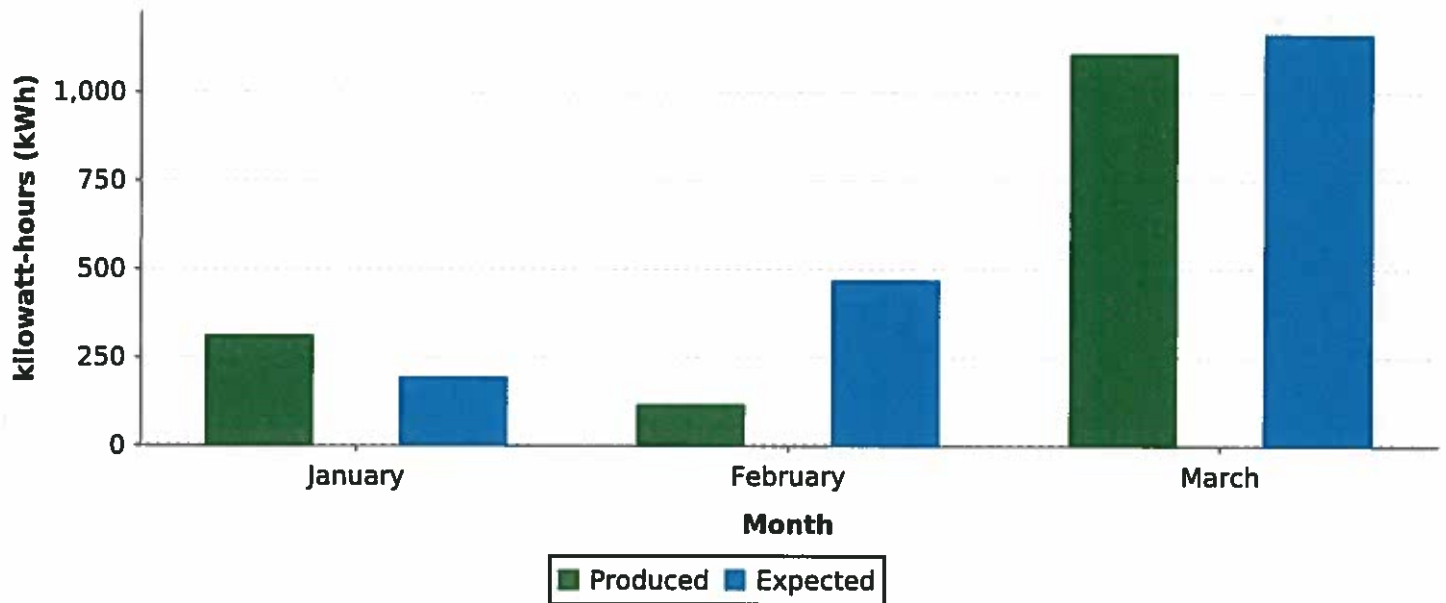
Energy Production Manitowaning Public Works Garage

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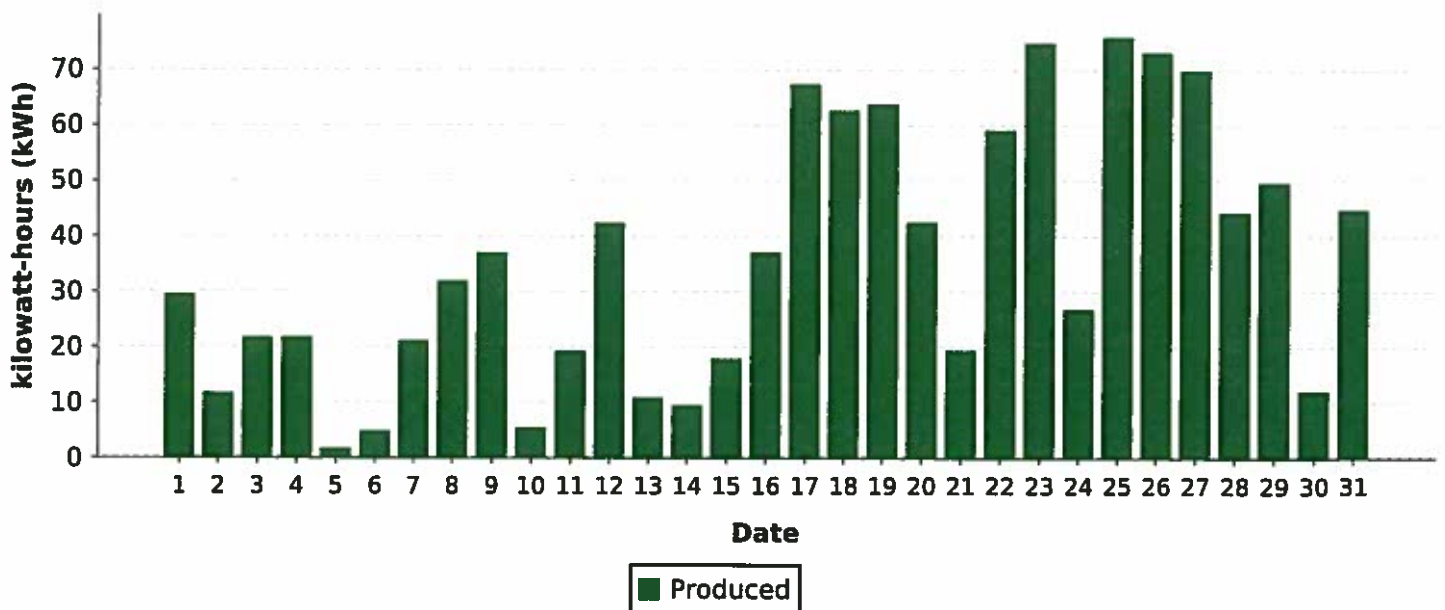


Congratulations on generating clean, green energy! Your solar photovoltaic system is powering Ontario with renewable energy, while earning you income. Below is this month's performance monitoring update.

Last 3 Months' Production



Last Month's Production



Energy Production Manitowaning Public Works Garage



Happy Earth Month! The CO2 offset by your system is equivalent to how much is absorbed by 20 trees each year

Day	Produced
March 01	29.5
March 02	11.8
March 03	21.7
March 04	21.8
March 05	1.8
March 06	4.9
March 07	21.2
March 08	31.9
March 09	37.0
March 10	5.5
March 11	19.3
March 12	42.4
March 13	10.9
March 14	9.5
March 15	17.9
March 16	37.1
March 17	67.4
March 18	62.7
March 19	63.8
March 20	42.6
March 21	19.5
March 22	59.1
March 23	74.8
March 24	26.9
March 25	76.0
March 26	73.2
March 27	70.0
March 28	44.4
March 29	49.8
March 30	12.1
March 31	44.8

Month	Produced	Expected
January 2019	312.0	195.0
February 2019	118.0	470.0
March 2019	1,111.0	1,166.0
Total	1,541.0	1,831.0

Minister of Infrastructure
and Communities



Ministre de l'Infrastructure
et des Collectivités

Ottawa, Canada K1P 0B6

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APR 03 2019

March 27, 2019

His Worship David Ham
Mayor
Township of Assiginack
Box 238, 25-B Spragge St.
Manitowaning, Ontario P0P 1N0

Dear Mr. Mayor:

I am pleased to inform you that, in accordance with the commitment in Budget 2019, the Government of Canada will provide an additional \$2.2 billion to the Gas Tax Fund. This one-time top-up will provide additional support to municipalities that face infrastructure deficits to support improved productivity, economic growth, a clean environment, and help to build strong cities and communities.

This special funding will be provided to Ontario recipients under the Canada–Ontario–Association of Municipalities of Ontario–Toronto Gas Tax Fund Administrative Agreement. An amount of \$819,443,895 will be provided to Ontario as well as individual signatories, and will then be distributed to ultimate recipients in accordance with the allocation formula used for gas tax payments made in 2018, as follows:

• Ontario:	\$819,443,895
○ Association Municipalities of Ontario	\$649,940,923
○ City of Toronto	\$167,421,424
○ Province of Ontario	\$2,081,548

Funds must be used in accordance with all the terms of the current Gas Tax Fund Administrative Agreement. Information on Ontario's federal Gas Tax Fund allocations per community prior to Budget 2019 can be found on Infrastructure Canada's website¹.

The gas tax top-up funding is expected to be transferred following royal assent of Budget 2019.

March 14, 2019 marked one year since the Canada–Ontario Integrated Bilateral Agreement was signed.

¹ <https://www.canada.ca/en/office-infrastructure/news/2018/background-ontarios-2018-19-federal-gas-tax-fund-allocations.html>

...2

As I know you appreciate, under the Investing in Canada Infrastructure Program, proposed projects must first be prioritized by the province before they are submitted to Infrastructure Canada for consideration.

As a reminder, through the Integrated Bilateral Agreement with Ontario, \$11.9 billion is available to the province and is broken down as follows:

- \$8.3 billion for public transit;
- \$2.8 billion for green infrastructure;
- \$407 million for community, culture, and recreation infrastructure; and
- \$250 million for infrastructure in rural and northern communities.

The one-time top-up to the Gas Tax Fund adds substantial dollars to this Agreement. More importantly, those dollars flow to you.

We believe this is an important step to take to ensure your local priorities have the resources needed so projects can get moving and, crucially, the summer construction season is not missed. We all know how important that season is to make real progress on projects, not to mention job creation locally.

In the meantime, we continue to press the Ontario government to open intakes for all four streams so as to maximize the number of projects we can build together for Ontarians in 2019 and the years ahead.

We know you have proposals ready, and last week's announcement in Budget 2019 is a clear signal that we are there to support you.

Spring is already (at last) in the air. It is time to get projects moving so we do not lose a historic opportunity to build our communities and create good-paying jobs now.

I look forward to continuing to work with you on our shared infrastructure interests.

Yours sincerely,



The Honourable François-Philippe Champagne, P.C., M.P.
Minister of Infrastructure and Communities

c.c. City Clerk and Council

Enclosure – Gas Tax Fund fact sheet

THE FEDERAL GAS TAX FUND IN ONTARIO

The federal Gas Tax Fund delivers over \$2 billion every year to over 3600 communities across the country. For the 2018-19 fiscal year, this represents an investment of more than \$819 million from the Government of Canada to Ontario municipalities.

The **federal Gas Tax Fund (GTF) is a permanent source of annual funding to provinces and territories**, who in turn flow this funding to their municipalities to support local infrastructure priorities.

Every year, municipalities benefit from the support and flexibility of the federal Gas Tax Fund. They can pool, bank, and borrow against this funding — providing significant financial flexibility to plan infrastructure projects over the long term. Projects are chosen locally and prioritized according to the infrastructure needs of each community.

Communities select how best to direct the funds and have the flexibility to make strategic investments across 18 different project categories.

Because many municipalities across Canada continue to face serious infrastructure deficits, **Budget 2019** proposes a **one-time transfer of \$2.2 billion** through the federal Gas Tax Fund to address short-term priorities in municipalities and First Nations communities. This will double the Government of Canada's commitment to municipalities in 2018–19, with **Ontario municipalities of all sizes sharing an additional federal investment in local infrastructure of over \$819 million, for a total of approximately \$1.64 billion.**

QUICK FACTS:

- The federal Gas Tax Fund is allocated on a per capita basis for provinces, and provides a base funding amount of 0.75 percent of total annual funding for Prince Edward Island and each territory.
- On-reserve First Nations communities in provinces also receive an allocation on a per capita basis.
- The federal Gas Tax Fund has been indexed at two percent per year, meaning that it will continue to grow to provide additional support to municipalities.
- To date, more than \$23 billion has been invested in municipalities through the federal Gas Tax Fund.



THE FEDERAL GAS TAX FUND

Eligible projects include investments in infrastructure for construction, renewal or material enhancement in each of the following categories:



1. **Local roads and bridges** – roads, bridges and active transportation infrastructure (active transportation refers to investments that support active methods of travel. This can include: cycling lanes and paths, sidewalks, hiking and walking trails).
2. **Highways** – highway infrastructure.
3. **Short-sea shipping** – infrastructure related to the movement of cargo and passengers around the coast and on inland waterways.
4. **Short-line rail** – railway-related infrastructure for carriage of passengers or freight.
5. **Regional and local airports** – airport-related infrastructure (excludes the National Airport System).
6. **Broadband connectivity** – infrastructure that provides internet access to residents, businesses, and/or institutions in Canadian communities.
7. **Public transit** – infrastructure that supports a shared passenger transport system which is available for public use.
8. **Drinking water** – infrastructure that supports drinking water conservation, collection, treatment and distribution systems.
9. **Wastewater** – infrastructure that supports wastewater and storm water collection, treatment and management systems.
10. **Solid waste** – infrastructure that supports solid waste management systems including the collection, diversion and disposal of recyclables, compostable materials and garbage.
11. **Community energy systems** – infrastructure that generates or increases the efficient usage of energy, including energy retrofits of municipal buildings.
12. **Brownfield redevelopment** – remediation or decontamination and redevelopment of a brownfield site.
13. **Sport infrastructure** – amateur sport infrastructure (excludes facilities, including arenas, which would be used as the home of professional sports teams or major junior hockey teams, e.g. Junior A).
14. **Recreational infrastructure** – recreational facilities or networks.
15. **Cultural infrastructure** – infrastructure that supports arts, humanities, and heritage.
16. **Tourism infrastructure** – infrastructure that attracts travelers for recreation, leisure, business or other purposes.
17. **Disaster mitigation** – infrastructure that reduces or eliminates the long-term impacts and risks associated with natural disasters.
18. **Capacity building** – investments related to strengthening the ability of municipalities to develop long-term planning practices (e.g., including local asset management planning, public transit network planning, etc.)

Note: Investments in health infrastructure (hospitals, convalescent and senior centres) are not eligible.