

MUNICIPALITY



OF ASSIGINACK

REGULAR MEETING OF COUNCIL

To Be Held Virtually, via ZOOM

Tuesday, July 7th, 2020 at 3:00 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 Virtual Council Meeting Minutes of June 2, 2020.
- b) Special Virtual Council Meeting Minutes of June 17, 2020.

4. DELEGATIONS

- a) None

5. REPORTS

- a) None

6. ACTION REQUIRED ITEMS

- a) Accounts for Payment: General: \$343,267.42 Payroll: \$ 44,916.21
- b) Tax Write Down due to Demolition
- c) 2019 Financial Statements Approval

d) Rogers Creek Bridge Proposal

7. INFORMATION ITEMS

- a) PHSD: Beach Inspections**
- b) Township of McDougall: DSABS and Policing**
- c) Town of Bracebridge: COVID Financial Assistance**
- d) City of Sarnia: Long Term Care Homes Conditions**
- e) Municipality of Mississippi Mills: Broadband Access**

8. BY-LAWS

- a) By-law # 2020-08 Licensing Taxi Cabs**
- b) By-law # 2020-09 Regulating Backyard Chickens**

9. CLOSED SESSION:

None

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 and hosted by way of a Zoom Conference call from the Council Chambers on Tuesday, June 2nd, 2020 at 3:30 p.m.

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

Staff: All via Zoom
Alton Hobbs, CAO, Deputy Clerk
Deb MacDonald, Treasurer
Ron Cooper, Public Works Superintendent
Freda Bond, Tax and Utilities Manager
Jackie White, PEC

OPENING:

#100-09-2020 D. McDowell - H. Moggy

THAT the Regular Meeting of the Council of the Corporation of the Township of Assiginack be opened for business at 3:30 pm, with a quorum of members present virtually, with Mayor Ham presiding in the Chair.

CARRIED

AGENDA:

#101-09-2020 C. Jones - R. Maguire

THAT we confirm the attendance of all the Members of Council electronically and adopt the agenda for this meeting be accepted as circulated.

CARRIED

DISCLOSURE OF PECUNIARY INTEREST:

NONE

ANNOUNCEMENTS:

That Councillor Moggy extended thanks to Jackie White for the assistance she gave him to get connected on Zoom.

ADOPTION OF MINUTES:

#102-09-2020 H. Moggy - D. McDowell

THAT the Minutes of the Regular Council Meeting of May 5, 2020 be accepted.

CARRIED

DELEGATIONS:

NONE

REPORTS:

#103-09-2020 R. Maguire - C. Jones

THAT we accept the CAO's Report on Urban Chickens, dated May 28, 2020 and allow the pilot project to proceed.

CARRIED

ACTION REQUIRED ITEMS:

#104-09-2020 D. McDowell - H. Moggy

THAT Council authorizes the following Accounts for Payment:

General: \$216,974.14

AND THAT the Mayor and administration be authorized to complete cheques #29875 through #29899, #29905 through #29936 as described in the attached cheque register report.

CARRIED

#105-09-2020 C. Jones - R. Maguire

THAT Council authorizes the following Accounts for Payment:

Payroll: \$39,438.12

AND THAT the Mayor and administration be authorized to complete cheques #29901 through #29904, #29871 through #29874 as described in the attached cheque register report.

CARRIED

#106-09-2020 H. Moggy - D. McDowell

THAT we authorize the volunteers of the Agricultural Society to paint the fairgrounds pavilion under the supervision of Alice Pennie and confirm that we will supply the necessary materials.

CARRIED

#107-09-2020 C. Jones - R. Maguire

THAT we advertise for up to 4 members of the community to apply to join an Assiginack 150 Planning Committee, whereby members will be appointed at our July Meeting.

CARRIED

#108-09-2020 D. McDowell - H. Moggy

THAT we renew our annual comprehensive insurance package with Knox Hutchinson MIS for an annual premium of \$48,067 plus applicable taxes.

CARRIED

#109-09-2020 R. Maguire - C. Jones

THAT we authorize the installation of a water service on private property pursuant to the attached sketch and conditions contained therein.

CARRIED

INFORMATION ITEMS:

#110-09-2020 H. Moggy - D. McDowell

THAT we acknowledge receipt of the following correspondence items:

- a) Librarian's 2020 Report
- b) Library Re-opening procedures
- c) CPAC: AMO Changes to CPAC Police Service Boards
- d) 2020 Hazardous Waste Day
- e) Municipality of Huron Shores: Regional Broadband
- f) Manitoulin Health Centre: Thank You
- g) Fixing Our Felines: Thank You

CARRIED

BY-LAWS:

#111-09-2020 D. McDowell - R. Maguire

THAT By-law #20-07, being a by-law to lease private property in Manitowaning for the purpose of a community garden be given first, second and final readings and enacted in Open Council.

CARRIED

CLOSED SESSION:

NONE

CLOSING:

#112-09-2020 R. Maguire - D. McDowell

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

CARRIED

David Ham, MAYOR

Alton Hobbs, CAO/DEPUTY CLERK

3:45 p.m.

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

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

The Special Meeting of the Council of the Corporation of the Township of Assiginack was held and hosted by way of a Zoom Conference call from the Council Chambers on Tuesday, June 17, 2020 at 9:05 a.m.

Present: Mayor Dave Ham – via Zoom (9:15am)
Councillor Dave McDowell – via Zoom
Councillor Rob Maguire – via Zoom
Councillor Christianna Jones – via Zoom

Staff: Alton Hobbs, CAO, Deputy Clerk – via Zoom
Deb MacDonald, Treasurer

Absent: Councillor Hugh Moggy

OPENING:

#113-10-2020 C. Jones - D. McDowell

THAT the Special Meeting of the Council of the Corporation of the Township of Assiginack be opened for business at 9:05am, with a quorum of members present electronically, with Deputy Mayor Rob Maguire presiding in the Chair.

CARRIED

ACTION REQUIRED ITEMS:

#114-10-2020 R. Maguire - C. Jones

THAT We support the efforts of M.P.P. Jill Andrew to have the Ontario Ministry of the Attorney General appeal an Ontario Court of Appeal decision that makes voluntary intoxication a legitimate defense in sexual assault and violent crime cases;

AND THAT we register our strong displeasure that such a defense exists;

AND FINALLY THAT we circulate this resolution to the Manitoulin Municipal Association and with its support to the Federation of Northern Ontario Municipalities our M.P.P. and the Premiere for support.

CARRIED

CLOSING:

#112-09-2020 R. Maguire - D. McDowell

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

CARRIED

Rob Maguire, DEPUTY MAYOR

Alton Hobbs, CAO/DEPUTY
CLERK

9:20 am

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

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 0029941 0029962
Cheque Date First Last
Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	0029941	Date:	08/06/2020	Vendor:	B.A.M.M.-BRENDAN ADDISON MOBILE MECHANIC/	Amount:	\$14,227.68
InvNo:	0771	InvDesc:	fd-int'l tires&install. serv.	InvAmt:	\$11,585.83		
InvNo:	0756	InvDesc:	fd-freightliner serv.call	InvAmt:	\$604.55		
InvNo:	01772	InvDesc:	fd-int'l service call	InvAmt:	\$1,138.95		
InvNo:	0773	InvDesc:	fd-int'l service call	InvAmt:	\$898.35		
ChqNo:	0029942	Date:	08/06/2020	Vendor:	BEACON IMAGES	Amount:	\$531.10
InvNo:	1923	InvDesc:	signage-beach	InvAmt:	\$531.10		
ChqNo:	0029943	Date:	08/06/2020	Vendor:	BEAMISH CONSTRUCTION INC	Amount:	\$3,612.69
InvNo:	I3104-023042	InvDesc:	cold mix	InvAmt:	\$3,612.69		
ChqNo:	0029944	Date:	08/06/2020	Vendor:	BJ'S & ADDISONS	Amount:	\$259.90
InvNo:	112087	InvDesc:	fd-int'l annual insp. cert	InvAmt:	\$129.95		
InvNo:	112089	InvDesc:	fd-freightliner ann.insp.cert.	InvAmt:	\$129.95		
ChqNo:	0029945	Date:	08/06/2020	Vendor:	CITY OF GREATER SUDBURY	Amount:	\$471.30
InvNo:	00104673	InvDesc:	march recycling material	InvAmt:	\$471.30		
ChqNo:	0029946	Date:	08/06/2020	Vendor:	COMPUTREK	Amount:	\$794.05
InvNo:	21542	InvDesc:	may offiste backup storage	InvAmt:	\$17.74		
InvNo:	21450	InvDesc:	june remote server mgmt	InvAmt:	\$776.31		
ChqNo:	0029947	Date:	08/06/2020	Vendor:	GERRY STRONG	Amount:	\$307.70
InvNo:	JUNE 8 2020	InvDesc:	bldg insp/plan.mileage	InvAmt:	\$307.70		
ChqNo:	0029948	Date:	08/06/2020	Vendor:	GFL ENVIRONMENTAL INC 2019	Amount:	\$3,907.90
InvNo:	GP0000003593	InvDesc:	may recycling transport	InvAmt:	\$3,907.90		
ChqNo:	0029949	Date:	08/06/2020	Vendor:	HYDRO ONE NETWORKS INC.	Amount:	\$6,319.59
InvNo:	MAY 22 2020 DOCKS	InvDesc:	marina docks	InvAmt:	\$99.78		
InvNo:	MAY 22 2020 LIBRARY	InvDesc:	library	InvAmt:	\$385.41		
InvNo:	MAY 22 2020 TENNIS	InvDesc:	tennis courts	InvAmt:	\$28.96		
InvNo:	MAY 22 2020 INFO	InvDesc:	info booth	InvAmt:	\$34.28		
InvNo:	MAY 22 2020 SHOWERS	InvDesc:	marina showerhouse	InvAmt:	\$28.96		
InvNo:	MAY 22 2020 SS WTP	InvDesc:	ss wtp	InvAmt:	\$1,462.40		
InvNo:	MAY 22 2020 ARENA	InvDesc:	arena	InvAmt:	\$858.89		
InvNo:	MAY 22 2020 LITES	InvDesc:	street lites	InvAmt:	\$602.84		
InvNo:	MAY 22 2020 PO/BNK	InvDesc:	po/bnk	InvAmt:	\$439.58		

The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: MAY 29 2020 LAGOON InvDesc: lagoon InvAmt: \$2,372.39

InvNo: MAY 28 2020 PW InvDesc: pw-microfit InvAmt: \$6.10

ChqNo:	0029950	Date:	08/06/2020	Vendor:	MANITOWANING FRESHMART	Amount:	\$55.76
InvNo:	00568086	InvDesc:	pec-bingo prizes (seeds)	InvAmt:	\$24.74		
InvNo:	00569253	InvDesc:	admin -tea	InvAmt:	\$15.48		
InvNo:	00570705	InvDesc:	admin-water refill	InvAmt:	\$3.99		
InvNo:	00570669	InvDesc:	admin-kitchen supplies	InvAmt:	\$6.76		
InvNo:	00570258	InvDesc:	admin-tea	InvAmt:	\$4.79		
ChqNo:	0029951	Date:	08/06/2020	Vendor:	MINISTER OF FINANCE	Amount:	\$1,125.57
InvNo:	MAY 2020 EHT	InvDesc:	may eht remittance	InvAmt:	\$1,125.57		
ChqNo:	0029952	Date:	08/06/2020	Vendor:	NORTHERN 911	Amount:	\$344.22
InvNo:	21216-06012020	InvDesc:	june 911 dispatch	InvAmt:	\$344.22		
ChqNo:	0029953	Date:	08/06/2020	Vendor:	OMERS	Amount:	\$8,184.42
InvNo:	MAY 2020	InvDesc:	may omers deductions	InvAmt:	\$8,184.42		
ChqNo:	0029954	Date:	08/06/2020	Vendor:	PAUL METHNER	Amount:	\$995.00
InvNo:	#2020-05-31	InvDesc:	may animal control	InvAmt:	\$995.00		
ChqNo:	0029955	Date:	08/06/2020	Vendor:	PETTY CASH	Amount:	\$299.18
InvNo:	MAY 2020	InvDesc:	replenish petty cash	InvAmt:	\$219.18		
InvNo:	JUNE 5 2020	InvDesc:	petty cash replenish	InvAmt:	\$80.00		
ChqNo:	0029956	Date:	08/06/2020	Vendor:	PURULATOR COURIER	Amount:	\$46.62
InvNo:	444661559	InvDesc:	freight	InvAmt:	\$46.62		
ChqNo:	0029957	Date:	08/06/2020	Vendor:	RECEIVER GENERAL	Amount:	\$16,887.33
InvNo:	MAY 2020	InvDesc:	may source deductions	InvAmt:	\$16,887.33		
ChqNo:	0029958	Date:	08/06/2020	Vendor:	SUPERIOR PROPANE INC.	Amount:	\$1,079.92
InvNo:	30025802	InvDesc:	po-propane	InvAmt:	\$1,079.92		
ChqNo:	0029959	Date:	08/06/2020	Vendor:	TOM HUGHSON	Amount:	\$125.00
InvNo:	MAY 26 2020	InvDesc:	livestock call (1) may 26	InvAmt:	\$125.00		
ChqNo:	0029960	Date:	08/06/2020	Vendor:	GORE BAY FIRE DEPARTMENT	Amount:	\$42.00
InvNo:	RE FEB 26 2020 TRAIN	InvDesc:	fd-training	InvAmt:	\$42.00		
ChqNo:	0029961	Date:	08/06/2020	Vendor:	DAVE MCDOWELL	Amount:	\$50.00
InvNo:	MAY 26 2020	InvDesc:	coyote pred (1) claim	InvAmt:	\$50.00		
ChqNo:	0029962	Date:	08/06/2020	Vendor:	WINDOWS UNLIMITED	Amount:	\$3,003.91
InvNo:	885121	InvDesc:	june cleaning	InvAmt:	\$3,003.91		

*** End of Report ***

Report Total:

\$62,670.84

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 0029967 0030005
Cheque Date First Last
Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	0029967	Date:	22/06/2020	Vendor:	ALLEN'S AUTOMOTIVE GROUP	Amount:	\$596.55
InvNo:	762834	InvDesc:	fd-diesel exh.fluid	InvAmt:	\$56.51		
InvNo:	764270	InvDesc:	spark plug	InvAmt:	\$3.25		
InvNo:	763966	InvDesc:	10woil #9	InvAmt:	\$167.69		
InvNo:	763542	InvDesc:	chain	InvAmt:	\$27.32		
InvNo:	762940	InvDesc:	hydraulic oil	InvAmt:	\$209.10		
InvNo:	762025	InvDesc:	welding wire	InvAmt:	\$58.75		
InvNo:	761509	InvDesc:	coffee	InvAmt:	\$29.98		
InvNo:	762435	InvDesc:	swivel/coffee	InvAmt:	\$43.95		
ChqNo:	0029968	Date:	22/06/2020	Vendor:	BEACON IMAGES	Amount:	\$279.34
InvNo:	1931	InvDesc:	gr 8 graduate gifts	InvAmt:	\$220.58		
InvNo:	1934	InvDesc:	911 blanks	InvAmt:	\$58.76		
ChqNo:	0029969	Date:	22/06/2020	Vendor:	BEAMISH CONSTRUCTION INC	Amount:	\$3,777.62
InvNo:	13104-02358	InvDesc:	cold patch	InvAmt:	\$3,777.62		
ChqNo:	0029970	Date:	22/06/2020	Vendor:	BELL CANADA	Amount:	\$24.01
InvNo:	2020 06 01	InvDesc:	toll free line	InvAmt:	\$24.01		
ChqNo:	0029971	Date:	22/06/2020	Vendor:	TOWNSHIP OF CENTRAL MANITOULIN	Amount:	\$50.00
InvNo:	JUNE 2 2020	InvDesc:	dog pound use fees (1day)	InvAmt:	\$50.00		
ChqNo:	0029972	Date:	22/06/2020	Vendor:	CITY OF GREATER SUDBURY	Amount:	\$722.67
InvNo:	00104859	InvDesc:	april recyl.material	InvAmt:	\$722.67		
ChqNo:	0029973	Date:	22/06/2020	Vendor:	COOPER & SONS PLUMBING	Amount:	\$169.50
InvNo:	9254	InvDesc:	plumbing issue	InvAmt:	\$169.50		
ChqNo:	0029974	Date:	22/06/2020	Vendor:	DWAYNE ELLIOTT	Amount:	\$81.00
InvNo:	JUNE 11 2020	InvDesc:	fd-mileage/supplies	InvAmt:	\$81.00		
ChqNo:	0029975	Date:	22/06/2020	Vendor:	EASTLINK	Amount:	\$2,141.06
InvNo:	12561135	InvDesc:	info booth	InvAmt:	\$97.30		
InvNo:	12561161	InvDesc:	marina	InvAmt:	\$80.92		
InvNo:	12561144	InvDesc:	arena	InvAmt:	\$156.20		
InvNo:	12561133	InvDesc:	fd-interconnect	InvAmt:	\$80.92		
InvNo:	12561164	InvDesc:	pw	InvAmt:	\$228.35		
InvNo:	12561143	InvDesc:	fd	InvAmt:	\$106.41		

The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: 12561153	InvDesc: ss wtp	InvAmt: \$178.22
InvNo: 12561150	InvDesc: norisle	InvAmt: \$71.70
InvNo: 12561123	InvDesc: man streams	InvAmt: \$167.79
InvNo: 12561152	InvDesc: mtg wtp	InvAmt: \$249.92
InvNo: 12560948	InvDesc: mun.office	InvAmt: \$612.69
InvNo: JUNE 10 2020 MARINA	InvDesc: marina-dsl	InvAmt: \$55.32
InvNo: JUNE 10 2020 PW	InvDesc: pw-dsl	InvAmt: \$55.32

ChqNo:	0029976	Date:	22/06/2020	Vendor:	EXP SERVICES INC.	Amount:	\$6,188.05
InvNo:	557411	InvDesc:	landfill eca-sample/train.exp	InvAmt:	\$6,188.05		
ChqNo:	0029977	Date:	22/06/2020	Vendor:	GERRY STRONG	Amount:	\$307.70
InvNo:	JUNE 22 2020	InvDesc:	bldg insp/plan mileage	InvAmt:	\$307.70		
ChqNo:	0029978	Date:	22/06/2020	Vendor:	HENLEY BOAT MANUFACTURING	Amount:	\$90.40
InvNo:	0666	InvDesc:	marina-lawnmower repair	InvAmt:	\$90.40		
ChqNo:	0029979	Date:	22/06/2020	Vendor:	HEROLD SUPPLY	Amount:	\$311.32
InvNo:	15768	InvDesc:	starter repair #9	InvAmt:	\$311.32		
ChqNo:	0029980	Date:	22/06/2020	Vendor:	H & R NOBLE CONSTRUCTION	Amount:	\$593.25
InvNo:	38525	InvDesc:	top soil	InvAmt:	\$593.25		
ChqNo:	0029981	Date:	22/06/2020	Vendor:	HYDRO ONE NETWORKS INC.	Amount:	\$10,901.89
InvNo:	JUNE 1 2020 MTG WTP	InvDesc:	mtg wtp	InvAmt:	\$8,790.17		
InvNo:	JUNE 2 2020 ICE PLAN	InvDesc:	arena ice pint (estimate)	InvAmt:	\$1,493.82		
InvNo:	JUNE 2 2020 DEPOT	InvDesc:	recycling depot (estimate)	InvAmt:	\$91.17		
InvNo:	JUNE 2 2020 PW	InvDesc:	pw	InvAmt:	\$276.42		
InvNo:	JUNE 2 2020 NORISLE	InvDesc:	norisle heritage park	InvAmt:	\$64.37		
InvNo:	JUNE 8 2020 ADMIN	InvDesc:	mun.office	InvAmt:	\$185.94		
ChqNo:	0029982	Date:	22/06/2020	Vendor:	LENS CLEAN AIR	Amount:	\$254.25
InvNo:	16388	InvDesc:	emission test #7	InvAmt:	\$254.25		
ChqNo:	0029983	Date:	22/06/2020	Vendor:	MANITOWANING MILL & HOME BUILDING CENTRE	Amount:	\$133.83
InvNo:	0180443	InvDesc:	light/cord (covid arena)	InvAmt:	\$322.02		
ChqNo:	0029984	Date:	22/06/2020	Vendor:	MANITOWANING PHARMACY	Amount:	\$383.62
InvNo:	124561	InvDesc:	admin-hand sanitizers	InvAmt:	\$28.89		
InvNo:	MAY/JUNE 2020	InvDesc:	pec-prize baskets var.@vents	InvAmt:	\$354.73		
ChqNo:	0029985	Date:	22/06/2020	Vendor:	MANITOWANING FRESHMART	Amount:	\$22.57
InvNo:	00572236	InvDesc:	admin supplies	InvAmt:	\$5.64		
InvNo:	00574236	InvDesc:	admin-cleaning wipes	InvAmt:	\$16.93		
ChqNo:	0029986	Date:	22/06/2020	Vendor:	M&G FENCING INC	Amount:	\$6,293.20
InvNo:	29533	InvDesc:	hardware & fence ball diamond	InvAmt:	\$4,178.43		

The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: 29676 InvDesc: ball diamond fencing/hardware InvAmt: \$2,114.77

ChqNo:	0029987	Date:	22/06/2020	Vendor:	MINISTER OF FINANCE	Amount:	\$67,356.91
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InvNo: 131006201404011 InvDesc: april policing costs InvAmt: \$23,086.00

InvNo: 131006200847011 InvDesc: march policing InvAmt: \$23,086.00

InvNo: 130806201158011 InvDesc: february policing InvAmt: \$23,086.00

ChqNo:	0029988	Date:	22/06/2020	Vendor:	M.I.S. MUNICIPAL INSURANCE SERVICES LTD.	Amount:	\$51,484.76
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InvNo: JLTPS-284-2020 InvDesc: 2020/21 insurance InvAmt: \$51,484.76

ChqNo:	0029989	Date:	22/06/2020	Vendor:	MSC INDUSTRIAL SUPPLY ULC	Amount:	\$919.41
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InvNo: 3872622001 InvDesc: pins InvAmt: \$24.99

InvNo: 3791463001 InvDesc: nuts/bolts/disc/clnr/glove InvAmt: \$890.42

ChqNo:	0029990	Date:	22/06/2020	Vendor:	NEW NORTH FUELS INC	Amount:	\$1,924.66
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InvNo: 544748 InvDesc: pw-diesel InvAmt: \$686.36

InvNo: 544747 InvDesc: pw-dyed diesel InvAmt: \$1,238.30

ChqNo:	0029991	Date:	22/06/2020	Vendor:	ONTARIO CLEAN WATER AGENCY	Amount:	\$18,832.77
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InvNo: INV00000002411 InvDesc: mtg wtp-turbidity analyzer rep InvAmt: \$3,649.75

InvNo: INV00000002414 InvDesc: april ss/mtg wtp/ww capital InvAmt: \$8,702.57

InvNo: INV00000002374 InvDesc: april ss wtp lighting repairs InvAmt: \$1,319.65

InvNo: INV00000002406 InvDesc: mtg lift stn-polelight repair InvAmt: \$1,511.05

InvNo: INV00000002404 InvDesc: ss wtp-turbidity analyzer rep InvAmt: \$3,649.75

ChqNo:	0029992	Date:	22/06/2020	Vendor:	PURULATOR COURIER	Amount:	\$432.72
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InvNo: 444767812 InvDesc: landfill-eca-freight wtr sampl InvAmt: \$432.72

ChqNo:	0029993	Date:	22/06/2020	Vendor:	RAINBOW DISTRICT SCHOOL BOARD	Amount:	\$82,957.64
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InvNo: 2020 2ND QTR REQ InvDesc: 2020 2nd qtr requisition InvAmt: \$82,957.64

ChqNo:	0029994	Date:	22/06/2020	Vendor:	RELIANCE HOME COMFORT	Amount:	\$104.72
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InvNo: JUNE 9 2020 ADMIN InvDesc: admin-hwt rental InvAmt: \$49.43

InvNo: JUNE 9 2020 PW InvDesc: pw-hwt rental InvAmt: \$55.29

ChqNo:	0029995	Date:	22/06/2020	Vendor:	ROBERTS FARM EQUIPMENT	Amount:	\$1,135.31
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InvNo: P74867 InvDesc: sweeper bushes InvAmt: \$1,135.31

ChqNo:	0029996	Date:	22/06/2020	Vendor:	STRONGCO LIMITED PARTNERSHIP	Amount:	\$4,261.21
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InvNo: 90896673 InvDesc: repair clutch #9 InvAmt: \$1,237.16

InvNo: 90870492 InvDesc: u-joint/washer replace.#9 InvAmt: \$3,024.05

ChqNo:	0029997	Date:	22/06/2020	Vendor:	SUDBURY & DISTRICT HEALTH UNIT	Amount:	\$3,091.00
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InvNo: RC020034781 InvDesc: july sdhu levy InvAmt: \$3,091.00

ChqNo:	0029998	Date:	22/06/2020	Vendor:	SUPERIOR PROPANE INC.	Amount:	\$132.78
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InvNo: 30104839 InvDesc: office-tnk rental serv.contret InvAmt: \$97.18

InvNo: 30043331 InvDesc: pw-cylinder rental InvAmt: \$11.87

The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: 30043332 InvDesc: arena-cylinder rental InvAmt: \$23.73

ChqNo:	0029999	Date:	22/06/2020	Vendor:	BOATING ONTARIO ASSOCIATION	Amount:	\$676.87
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InvNo: 46762 InvDesc: membership InvAmt: \$676.87

ChqNo:	0030000	Date:	22/06/2020	Vendor:	ORKIN CANADA CORPORATION	Amount:	\$226.00
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InvNo: C-1465426 InvDesc: po-exterior spider treatment InvAmt: \$226.00

ChqNo:	0030001	Date:	22/06/2020	Vendor:	FERGUSON'S	Amount:	\$162.70
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InvNo: 000005 InvDesc: pec-prizes InvAmt: \$162.70

ChqNo:	0030002	Date:	22/06/2020	Vendor:	TRACKS & WHEELS	Amount:	\$1,443.48
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InvNo: P43842 InvDesc: shaft (mower) InvAmt: \$407.38

InvNo: P43571 InvDesc: lade/bolts/spline/wheel (mower) InvAmt: \$852.95

InvNo: P43679 InvDesc: belts/spline (mower) InvAmt: \$183.15

ChqNo:	0030003	Date:	22/06/2020	Vendor:	WAT SUPPLIES	Amount:	\$531.04
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InvNo: 232863 InvDesc: marina-g.bags/t.tissue/p.twls InvAmt: \$205.26

InvNo: 232865 InvDesc: po-clnrs,g.bgs, p.twls InvAmt: \$200.79

InvNo: 232866 InvDesc: admin-t.tissue InvAmt: \$73.39

InvNo: 232929 InvDesc: admin-t.tissue InvAmt: \$51.60

ChqNo:	0030004	Date:	22/06/2020	Vendor:	WINDOWS UNLIMITED	Amount:	\$9,605.00
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InvNo: 885142 InvDesc: rdsde restrms-add'i clean.covi InvAmt: \$9,605.00

ChqNo:	0030005	Date:	22/06/2020	Vendor:	XEROX CANADA LTD.	Amount:	\$1,999.78
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InvNo: 85269166 InvDesc: monthly copier usage InvAmt: \$216.62

InvNo: 50140488 InvDesc: copier lease InvAmt: \$1,851.66

*** End of Report ***

Report Total:

\$280,596.58

Date : 22/06/2020
Time : 11:31:46 AM

The Township of Assiginack

Page: 1

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0029963		22/06/2020	06/22COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
0029964		22/06/2020	06/22COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
0029965		22/06/2020	06/22COMB	133	BOND, FREDA	OUTSTANDING	Cheque
0029966		22/06/2020	06/22COMB	219	JONES, CHRISTIANNA	OUTSTANDING	Cheque
2194		22/06/2020	06/22COMB	106	WOOD, STEVEN	OUTSTANDING	Direct Deposit
2195		22/06/2020	06/22COMB	118	COOPER, RONALD	OUTSTANDING	Direct Deposit
2196		22/06/2020	06/22COMB	134	VIRTANEN, ANNETTE	OUTSTANDING	Direct Deposit
2197		22/06/2020	06/22COMB	140	REID, WALTER	OUTSTANDING	Direct Deposit
2198		22/06/2020	06/22COMB	163	MACDONALD, ROBERT	OUTSTANDING	Direct Deposit
2199		22/06/2020	06/22COMB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
2200		22/06/2020	06/22COMB	169	MAGUIRE, KELSEY	OUTSTANDING	Direct Deposit
2201		22/06/2020	06/22COMB	211	MOGGY, HUGH	OUTSTANDING	Direct Deposit
2202		22/06/2020	06/22COMB	218	MCDOWELL, DAVID	OUTSTANDING	Direct Deposit
2203		22/06/2020	06/22COMB	220	HAY, DAVID	OUTSTANDING	Direct Deposit
2204		22/06/2020	06/22COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
2205		22/06/2020	06/22COMB	301	ROBINSON, DEBBIE	OUTSTANDING	Direct Deposit
2206		22/06/2020	06/22COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
2207		22/06/2020	06/22COMB	329	OBRIEN, CHERYL	OUTSTANDING	Direct Deposit
2208		22/06/2020	06/22COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
2209		22/06/2020	06/22COMB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
2210		22/06/2020	06/22COMB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
2211		22/06/2020	06/22COMB	370	LENTIR, CRYSTAL	OUTSTANDING	Direct Deposit

Total : \$22,623.11

Date : 08/06/2020
Time : 11:52:44 AM

The Township of Assiginack

Page: 1

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
1029937		08/06/2020	06/08COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
1029938		08/06/2020	06/08COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
1029939		08/06/2020	06/08COMB	133	BOND, FREDA	OUTSTANDING	Cheque
1029940		08/06/2020	06/08COMB	219	JONES, CHRISTIANNA	OUTSTANDING	Cheque
2175		08/06/2020	06/08COMB	106	WOOD, STEVEN	OUTSTANDING	Direct Deposit
2176		08/06/2020	06/08COMB	118	COOPER, RONALD	OUTSTANDING	Direct Deposit
2177		08/06/2020	06/08COMB	134	VIRTANEN, ANNETTE	OUTSTANDING	Direct Deposit
2178		08/06/2020	06/08COMB	140	REID, WALTER	OUTSTANDING	Direct Deposit
2179		08/06/2020	06/08COMB	155	BECK, WILLIAM	OUTSTANDING	Direct Deposit
2180		08/06/2020	06/08COMB	163	MACDONALD, ROBERT	OUTSTANDING	Direct Deposit
2181		08/06/2020	06/08COMB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
2182		08/06/2020	06/08COMB	169	MAGUIRE, KELSEY	OUTSTANDING	Direct Deposit
2183		08/06/2020	06/08COMB	211	MOGGY, HUGH	OUTSTANDING	Direct Deposit
2184		08/06/2020	06/08COMB	218	MCDOWELL, DAVID	OUTSTANDING	Direct Deposit
2185		08/06/2020	06/08COMB	220	HAY, DAVID	OUTSTANDING	Direct Deposit
2186		08/06/2020	06/08COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
2187		08/06/2020	06/08COMB	301	ROBINSON, DEBBIE	OUTSTANDING	Direct Deposit
2188		08/06/2020	06/08COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
2189		08/06/2020	06/08COMB	329	OBRIEN, CHERYL	OUTSTANDING	Direct Deposit
2190		08/06/2020	06/08COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
2191		08/06/2020	06/08COMB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
2192		08/06/2020	06/08COMB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
2193		08/06/2020	06/08COMB	370	LENTIR, CRYSTAL	OUTSTANDING	Direct Deposit
Total :		\$22,293.10					

RECEIVED
JUN 16 2020

APPLICATION TO THE
COUNCIL OF THE TOWNSHIP OF ASSIGINACK

For the adjustment of taxes for the year 2020, for the Property described as:
5111-000-005-076-02-00-00

Roll # _____, Legal Description: Demolish - house
Holday Haven Rd, Manitowaning

Under Section 357 () or 358 () of the Municipal Act, 2001. Application # _____

Owner: _____

Mailing Address: _____

Telephone: _____

Name of Applicant: _____

Mailing Address: _____

Telephone: _____

REASON FOR APPLICATION (please check appropriate circumstance)

Ceased to be liable to be taxed 357(1a) ()
Became exempt 357 (1c) ☒ ()
Fire / Damage 357 (d) ()
Mobile home was removed 357 (e) ()
Gross or manifest Error 357 (f) ()
Repairs / Renovations 357 (g) ()

Details of Application: Tore down house Jan 30, 2020

and removed debris. Shed removed. Small barn structure is the
only thing remaining.

Applicant's signature and Date: _____

ASSESSMENT INFORMATION:

Original Assessment: RTC: _____

Original Land Value: 106,000 Original Building Value: _____

Revisions due to Application:

Revised Land Value: _____ Revised Building Value: _____

Treasurer's Name/Signature/Date: _____

Assessor's Name/Signature/Date: _____

.....
TAX LIABILITY CALCULATION

Original Assessment X Applicable Tax Rate = Original Levy

Revised Assessment X Applicable Tax Rate X Period of/
Adjustment = Revised Levy

Recommended to Council and Comments (if any):

Resolution # _____

Application made under Sec 357/358/359 of the Municipal Act, 2001

MPAC's RESPONSE

RECEIVED

JUN 22 2020

Owner name(s) [REDACTED]
[REDACTED]
Roll number 5111-000-005-09602-0000
Property location [REDACTED] HOLIDAY HAVEN RD
Property description ASSIGNACK CON 1 LOT 53 RP 31R562 PART 1
Municipality/Local taxing authority ASSIGNACK TOWNSHIP
Application number
Application reason Demolition/Razed by Fire
Received date June 17, 2020
Claim relief period From: January 30, 2020 - To: December 31, 2020
Taxation year 2020

Current Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR RU R T	104,000	106,000	104,500	105,000	105,500	106,000
Total	104,000	106,000	104,500	105,000	105,500	106,000

Change to the Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR OT R T	17,072	17,400	17,154	17,236	17,318	17,400
Total	17,072	17,400	17,154	17,236	17,318	17,400

MPAC Remarks

Process a Tax Application for the demolition of all the structures except one small barn structure effective January 30 2020

MPAC Representative: Murray Burnett
Date: June 19, 2020

THE TOWNSHIP OF ASSIGINACK

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 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, 2019, and the consolidated statements of operations and changes in accumulated surplus, and changes in net assets, and cash flows 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, 2019, 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 Canadian public sector accounting standards, 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.

INDEPENDENT AUDITORS' REPORT (continued)

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. 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

DRAFT – May 29, 2020

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Financial Position
December 31, 2019 with comparative figures for 2018

	2019	2018
	\$	\$
Financial Assets		
Cash	3,396,303	2,493,254
Term deposits	40,718	38,463
Taxes receivable (note 2)	476,370	463,321
User charges receivable	504,364	547,771
Grants receivable	-	60,529
Other accounts receivable	81,271	82,267
Investment in government business enterprise (note 3)	253,659	296,598
	4,752,685	3,982,203
Financial Liabilities		
Accounts payable and accrued liabilities	344,809	447,041
Deferred revenue	54,088	49,902
Deferred revenue - obligatory funds (note 4)	145,419	38,959
Long-term debt (note 5)	1,402,553	1,492,566
Obligations under capital lease (note 6)	110,746	134,932
Landfill closure and post-closure liability (note 7)	372,577	266,480
	2,430,192	2,429,880
Net Assets (note 8)	2,322,493	1,552,323
Non-financial Assets (note 9)		
Tangible capital assets (note 10)	16,123,849	16,395,140
Prepaid expenses	24,767	28,672
	16,148,616	16,423,812
Accumulated Surplus	18,471,109	17,976,135

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, 2019 with comparative figures for 2018

	Budget	2019	2018
	\$	\$	\$
Revenues			
Taxation			
Residential and farm		2,904,350	2,813,963
Commercial, industrial and business		134,695	132,902
Other governments and agencies		16,193	16,341
	3,089,152	3,055,238	2,963,206
Deduct:			
Amounts raised on behalf of the school boards	350,946	335,059	341,675
	2,738,206	2,720,179	2,621,531
Government Transfers			
Government of Canada	78,421	32,156	120,324
Province of Ontario	1,189,832	1,530,311	1,151,450
Other municipalities		-	1,653
	1,268,253	1,562,467	1,273,427
User Charges			
Sewer and water charges	503,474	453,361	431,839
Fees and service charges	106,550	255,542	243,387
	610,024	708,903	675,226
Other			
Licences and permits	12,400	22,347	23,862
Investment income	30,000	57,157	36,906
Penalties and interest charges	65,000	58,552	73,365
Rents and other	55,525	117,587	68,256
	162,925	255,643	202,389
Total Revenues	4,779,408	5,247,192	4,772,573
Expenditures			
General government	850,562	789,038	912,038
Protection to persons and property	412,797	403,558	532,489
Transportation services	984,303	1,092,836	1,011,922
Environmental services	492,874	1,061,276	873,327
Health services	244,787	297,559	298,028
Social and family services	176,248	645,952	616,885
Recreation and cultural services	211,105	361,150	362,564
Planning and development	40,420	57,910	70,872
Total Expenditures	3,413,096	4,709,279	4,678,125
Annual Surplus before undernoted item	1,366,312	537,913	94,448
Loss from investment in government business enterprise (note 3)	-	(42,939)	(38,368)
Annual Surplus	1,366,312	494,974	56,080
Accumulated Surplus, beginning of year	17,976,135	17,976,135	17,920,055
Accumulated Surplus, end of year	19,342,447	18,471,109	17,976,135

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, 2019 with comparative figures for 2018**

	Budget	2019	2018
	\$	Actual	Actual
		\$	\$
Annual Surplus	1,366,312	494,974	56,080
Acquisition of tangible capital assets	(996,466)	(398,820)	(255,747)
Amortization of tangible capital assets	-	670,111	674,422
Loss on disposal of tangible capital assets	-	-	22,974
Change in prepaid expenses	-	3,905	6,080
Change in net assets	369,846	770,170	503,809
Net Assets, beginning of year	1,552,323	1,552,323	1,048,514
Net Assets, end of year	1,922,169	2,322,493	1,552,323

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, 2019 with comparative figures for 2018**

	2019	2018
	\$	\$
Cash flows from operations		
Annual Surplus	494,974	56,080
Items not involving cash		
Amortization of tangible capital assets	670,111	674,422
Loss on disposal of tangible capital assets	-	22,974
Decrease in investment in government business enterprise	42,939	38,368
Landfill site closure and post-closure liability	106,097	6,133
	1,314,121	797,977
Changes in non-cash operating assets and liabilities		
Taxes receivable	(13,049)	(33,046)
User charges receivable	43,407	101,034
Grants receivable	60,529	(31,572)
Other accounts receivable	996	6,434
Accounts payable and accrued liabilities	(102,232)	32,627
Deferred revenue	4,186	42,798
Deferred revenue - obligatory reserve funds	106,460	17,933
Prepaid expenses	3,905	6,080
	1,418,323	940,265
Capital transactions		
Cash used to acquire tangible capital assets	(398,820)	(255,747)
Investing transactions		
Change in term deposits	(2,255)	4,050
Financing transactions		
Repayment of long-term debt	(90,013)	(95,364)
Repayment of obligations under capital lease	(24,186)	(22,928)
	(114,199)	(118,292)
Increase in cash	903,049	570,276
Cash, beginning of year	2,493,254	1,922,978
Cash, end of year	3,396,303	2,493,254

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, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Township are the representation of management. The financial statements are prepared using 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:

Assiginack Library Board
Assiginack 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, 2019

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, 2019

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, 2019**

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:

	2019	2018
	\$	\$
Taxes receivable	467,650	455,445
Interest receivable on outstanding tax balances	33,720	32,876
Allowance for uncollectible amounts	(25,000)	(25,000)
	476,370	463,321

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2019

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:

	2019	2018
	\$	\$
Long-term investment, beginning of year	296,598	334,966
The Township's share of operating loss for the year	(42,939)	(38,368)
Long-term investment, end of year	253,659	296,598

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:

	2019	2018
	\$	\$
Financial Position		
Financial assets	205,235	130,191
Financial liabilities	195,274	110,674
Net assets	9,961	19,517
Non-Financial Assets		
Tangible capital assets	712,363	834,166
Inventory and prepaid expenses	38,656	36,110
	751,019	870,276
Accumulated surplus	760,980	889,793
Results of Operations		
Revenue	195,473	187,015
Expenses	324,286	302,119
Net income (loss)	(128,813)	(115,104)

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2019**

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:

	2019	2018
	\$	\$
Deferred revenue, beginning of year	38,959	21,026
Contributions received during the year	123,754	61,154
Interest earned	1,602	414
Amounts recognized as revenue during year	(18,896)	(43,635)
Deferred revenue, end of year	145,419	38,959

Deferred revenue - obligatory reserve consists of the following:		
Federal gas tax revenue	145,419	38,959

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2019****5. LONG-TERM DEBT**

	2019	2018
	\$	\$
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, maturing May 2020	736,262	790,463
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, maturing June 2020	315,500	335,908
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, maturing February 2026	333,048	344,578
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	17,743	21,617
	1,402,553	1,492,566

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

2020	89,182
2021	89,818
2022	90,484
2023	91,179
2024	91,906
Thereafter	949,984
	1,402,553

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2019

6. OBLIGATIONS UNDER CAPITAL LEASE

	2019	2018
	\$	\$
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 \$164,726, maturing December 2023	110,746	134,932

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:

2020	25,511
2021	26,909
2022	28,384
2023	29,942
	110,746

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	25,000 m ³
Remaining life	25 years
Closure and acquisition costs	\$600,000
Monitoring period post-closure	25 years
Annual monitoring costs	\$10,000
Total estimated liability	\$647,339
Current estimated liability	\$372,577
Amount remaining to be recognized	\$274,762

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, 2019**

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:

	2019	2018
	\$	\$
To be used:		
- for the general increase in taxation and user charges	(3,346,971)	(3,335,321)
- to be recovered from tax and user charges for the repayment of long-debt and landfill liability	1,885,876	1,893,978
- for the general operations of joint and local boards	296,200	331,799
- for reserves and reserve funds	3,487,388	2,661,867
	<u>2,322,493</u>	<u>1,552,323</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 ASSIGNACK

Notes to the Consolidated Financial Statements

December 31, 2019

10. TANGIBLE CAPITAL ASSETS

	Land \$	Land Improvements \$	Buildings \$	Roads and Bridges \$	Automotive Equipment \$	Furniture and Equipment \$	Water Treatment and Sewer \$	2019 Total \$
Cost								
Balance, beginning of year	916,697	-	10,120,272	7,117,078	1,605,719	3,758	10,154,725	29,918,249
Additions	-	64,985	28,999	-	57,148	-	247,688	398,820
Disposals	-	-	-	-	-	-	-	-
Balance, end of year	916,697	64,985	10,149,271	7,117,078	1,662,867	3,758	10,402,413	30,317,069
Accumulated Amortization								
Balance, beginning of year	-	-	2,993,879	4,572,631	1,238,583	3,205	4,714,811	13,523,109
Disposals	-	-	-	-	-	-	-	-
Amortization expense	-	889	193,075	126,971	66,602	335	282,239	670,111
Balance, end of year	-	889	3,186,954	4,699,602	1,305,185	3,540	4,997,050	14,193,220
Net book value	916,697	64,096	6,962,317	2,417,476	357,682	218	5,405,363	16,123,849

	Land \$	Land Improvements \$	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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2019**

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:

	2019	2018
	\$	\$
Manitoulin-Sudbury District Services Board	368,873	359,165
Sudbury & District Health Unit	33,720	30,019
	402,593	389,184

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

	2019	2018
	%	%
Manitoulin-Sudbury District Services Board	3.530	3.530
Sudbury and District Health Unit	0.459	0.459

12. TRUST FUNDS

Trust funds administered by the Township amounting to \$189,503 (2018 - \$186,011) 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, 2019

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, 2019

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.

DRAFT — May 29, 2020

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2019

13. SEGMENTED DISCLOSURE (continued)

	General Government \$	Protection Services \$	Transportation Services \$	Environmental Services \$	Health and Social Services \$	Recreation and Cultural Services \$	Planning and Development \$	2019 Total \$	2018 Total \$
Revenues									
Taxation	2,720,179	-	-	-	-	-	-	2,720,179	2,621,531
Grants	1,036,100	1,926	4,201	150,946	317,686	38,705	12,903	1,562,467	1,273,427
User fees and service charges	27,067	2,724	-	453,841	177,438	40,038	7,795	708,903	675,226
Other	159,666	20,312	3,895	11,393	441	57,718	2,218	255,643	202,389
	3,943,012	24,962	8,096	616,180	495,565	136,461	22,916	5,247,192	4,772,573
Expenditures									
Salaries, wages and benefits	406,983	55,436	328,819	38,807	12,358	126,179	19,440	988,022	993,118
Purchase of goods and materials	286,887	39,218	534,974	483,358	524,283	144,928	38,135	2,051,783	2,036,604
Contracts and services	41,565	283,734	-	162,492	-	-	-	487,791	476,306
Amortization	26,543	25,170	191,473	346,399	4,277	75,914	335	670,111	674,422
Financial expenses	13,411	-	-	-	-	1,200	-	14,611	13,552
Interest on long-term debt	13,649	-	7,171	30,220	-	12,929	-	63,969	64,540
Other transfers	-	-	30,399	-	402,593	-	-	432,992	419,583
	789,038	403,558	1,092,836	1,061,276	943,511	361,150	57,910	4,709,279	4,678,125
Excess (deficiency) of revenues over expenditures	3,153,974	(378,596)	(1,084,740)	(445,096)	(447,946)	(224,689)	(34,994)	537,913	94,448

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2019**

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 2019 was \$54,411 (2018 - \$54,997) for current service and is included as an expenditure on the consolidated statement of operations.

At December 31, 2019, the OMERS pension plan had total assets of \$109.4 billion (2018 - \$111.8 billion) and an accumulated deficit of \$1.53 billion (2018 - \$2.64 billion surplus).

15. CONTINGENT LIABILITIES

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:

	\$
2020	225,611
2021	230,533
2022	234,479
2023	238,518
2024	242,653

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2019**

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:

	2019 \$	2018 \$
Budget surplus approved by Council	-	-
Less: Budgeted transfers to (from) reserves and reserve funds	369,846	(487,663)
Add: Budgeted tangible capital asset additions	996,466	1,533,922
Budget surplus per consolidated financial statements	1,366,312	1,046,259

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, 2019

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 \$63,969 (2018 - \$64,540).

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.

19. SUBSEQUENT EVENT

Subsequent to year end, the COVID-19 global outbreak was declared a pandemic by the World Health Organization in March 2020. The negative impact of COVID-19 in Canada and on the global economy has been significant. The global pandemic has disrupted economic activities and supply chains resulting in governments worldwide, and in Canada, enacting emergency measures to combat the spread of the virus and protect the economy.

These financial statements have been prepared based upon conditions existing at December 31, 2019 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at that date. As the outbreak of COVID-19 occurred after December 31, 2019, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to these financial statements for the impacts of COVID-19.

Although the disruption from the pandemic is expected to be temporary, given the dynamic nature of these circumstances, the duration and severity of the disruption and related financial impact cannot be reasonably estimated at this time. The Township's ability to continue to service debt and meet obligations as they come due is dependent on its continued ability to generate cash flows. At this time, the full potential impact of COVID-19 on the Township is not known.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Schedule of Continuity of Reserves

December 31, 2019

	Working Fund	Contingencies	Fire Department	Library Board	Water Works System	Emergency	Suncite Water	Marina Docks	Legal Fees	Marina Beach Stairs/Cas Pumps	Parklands	Elections	BWT Concert Series	Planning	Water Main	Post Office Building	DSS/LB	BWT Renovation
Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RESERVES																		
Balance, beginning of year	2,661,867	613,389	96,172	335,367	2,683	304,337	200	136,802	30,152	95,411	25,408	78,771	1,223	8,000	10,000	60,075	6,248	6,390
Appropriations from operations	1,043,250	382,058	6,472	39,527		42,946		17,079	11,019	13,495			1,491			9,901		2,165
Transfers																		
Appropriations to operations	(217,738)	(142,000)				(42,928)											(6,248)	
Balance, end of year	3,487,388	853,427	102,644	374,894	2,683	304,315	200	153,881	41,171	108,906	25,498	78,771	2,714	8,000	10,000	69,976	-	8,555
RESERVES																		
Balance, beginning of year	57,104	13,667	10,000	298,844	11,554	276,632	10,122	35,212	918	5,000	1,832	1,674	1,015	27,450	6,718	48,171	36,633	9,103
Appropriations from operations				7,266	4,089	115,670	1,570	24,608		9,745	458					13,687	10,676	
Transfers																		
Appropriations to operations													(756)					
Balance, end of year	57,104	13,667	10,000	306,110	15,643	392,302	11,692	59,820	918	14,745	2,290	1,674	259	27,450	6,718	61,858	47,309	9,103

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, 2019, 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, 2019, 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

INDEPENDENT AUDITORS' REPORT (continued)

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. 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.
- 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 ASSIGNACK

TRUST FUNDS

Statement of Financial Position

December 31, 2019

	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	-	-	-	-	8,966	1,962	10,928
Net Assets	230	15,628	57,581	9,610	81,626	24,828	189,503

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

**THE CORPORATION OF THE TOWNSHIP OF ASSIGNACK
TRUST FUNDS**

**Statement of Operations and Changes in Net Assets
Year ended December 31, 2019**

	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	78,886	24,076	186,011
Revenues							
Plot sales	-	-	-	-	1,500	400	1,900
Interest income	-	-	-	-	1,240	352	1,592
	-	-	-	-	2,740	752	3,492
Expenditures							
	-	-	-	-	-	-	-
Net assets, end of year	230	15,628	57,581	9,610	81,626	24,828	189,503

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

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Corporation of the Township of Assiginack Trust Funds are the representation of management prepared using 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 careful judgement.

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, 2019, 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, 2019, 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

INDEPENDENT AUDITORS' REPORT (continued)

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. 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, 2019 with comparative figures for 2018

	2019	2018
	\$	\$
Financial Assets		
Cash	5,695	4,797
Guaranteed investment certificates	32,136	29,938
Total Assets being Net Assets (note 2)	37,831	34,735

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, 2019 with comparative figures 2018**

	Budget	2019	2018
	\$	(Actual)	(Actual)
		\$	\$
Revenues			
Municipal contribution	41,685	41,685	41,685
Province of Ontario contributions	3,483	3,483	7,070
Government of Canada contributions	1,700	1,680	1,680
Donations and miscellaneous	500	900	1,590
Interest and fines	-	468	841
Total Revenues	47,368	48,216	52,366
Expenditures			
Wages and employee benefits	37,632	37,490	37,016
Office supplies	1,165	658	5,287
Books and other library materials and equipment	3,003	3,524	3,268
Membership and conference	1,200	724	1,237
Rent	1,200	1,200	1,200
Miscellaneous	2,100	489	1,063
Telephone	900	867	792
Insurance	168	168	168
Total Expenditures	47,368	45,120	50,031
Annual surplus (deficit)	-	3,096	2,335
Net assets, beginning of year	34,735	34,735	32,400
Net assets, end of year	34,735	37,831	34,735

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

ASSIGINACK PUBLIC LIBRARY BOARD

Notes to the Financial Statements

December 31, 2019

1. ACCOUNTING POLICIES

The financial statements of the Assiginack Public Library Board are the representation of management prepared using 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, 2019**

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:

	2019	2018
	\$	\$
To be used:		
- for the general reduction of user charges	35,148	32,052
- for the reserve fund	2,683	2,683
	37,831	34,735

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 — May 2020

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, 2019, 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, 2019, 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

INDEPENDENT AUDITORS' REPORT (continued)

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. 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, 2019 with comparative figures for 2018

	2019	2018
		\$
Financial Assets		
Cash	78,009	65,589
Financial Liabilities		
Accounts payable and accrued liabilities	66,421	54,998
Net assets	11,588	10,591

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, 2019 with comparative figures for 2018**

	2019	2018
	Actual	Actual
	\$	\$
Revenues		
Municipal grant	20,000	20,000
Province of Ontario	3,382	3,382
Admission, sales and other	4,003	3,331
Government of Canada	1,960	1,680
Total Revenues	29,345	28,393
Expenditures		
Wages	20,453	20,616
Utilities	5,236	5,441
Repairs and maintenance	647	1,369
Telephone	1,173	1,081
Operating supplies and materials	702	688
Advertising and memberships	137	150
Total Expenditures	28,348	29,345
Annual surplus (deficit)	997	(952)
Net assets, beginning of year	10,591	11,543
Net assets, end of year	11,588	10,591

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

ASSIGINACK MUSEUM BOARD

Notes to the Financial Statements

December 31, 2019

1. ACCOUNTING POLICIES

The financial statements of the Assiginack Museum Board are the representation of management prepared using 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, 2019, 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, 2019, 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

INDEPENDENT AUDITORS' REPORT (continued)

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. 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, 2019 with comparative figures for 2018**

	2019	2018
	\$	\$
Financial Assets		
Cash	35,579	21,941
Accounts receivable	134	134
Total Assets	35,713	22,075
Financial Liabilities		
Accounts Payable	1,581	-
Due to Township of Assiginack	47,795	37,497
Due to Perpetual Care Trust	8,966	6,226
Due to Monument Trust	1,962	1,210
Total Liabilities	60,304	44,933
Net Debt	(24,591)	(22,858)

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, 2019 with comparative figures for 2018**

	2019	2018
	\$	\$
Revenues		
Municipal contributions	9,000	9,000
Plot and monument sales	6,650	14,800
Opening and closing	3,450	1,800
Donations	200	-
Interest and other	20	-
Total Revenues	19,320	25,600
Expenditures		
Wages and benefits	12,095	11,426
Repairs and maintenance	2,947	1,672
Interment fees	2,100	700
Plot and monument sales	1,900	5,500
Miscellaneous	1,671	1,135
Hydro and fuel	340	292
Total Expenditures	21,053	20,725
Annual deficit	(1,733)	4,875
Net debt, beginning of year	(22,858)	(27,733)
Net debt, end of year	(24,591)	(22,858)

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

HILLY GROVE CEMETERY BOARD

Note to the Financial Statements

December 31, 2019

1. ACCOUNTING POLICIES

The financial statements of the **Hilly Grove Cemetery Board** are the representation of management prepared using 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 Assiginack, Perpetual Care Trust and Monument Trust.

2. TRUST FUNDS

Trust funds administered by the Board amounting to \$106,454 (2018- \$102,962) 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, 2019, 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, 2019, 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

INDEPENDENT AUDITORS' REPORT (continued)

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. 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
TRUST FUNDS
Statement of Financial Position
December 31, 2019 with comparative figures for 2018

	Perpetual Care	Monuments	2019	2018
	\$	\$	\$	\$
Assets				
Cash	72,660	22,866	95,526	95,526
Due from Cemetery Board	8,966	1,962	10,928	7,436
Total Assets being Net Assets	81,626	24,828	106,454	102,962

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, 2019 with comparative figures for 2018**

	Perpetual Care	Monuments	2019	2018
	\$	\$	\$	\$
Net assets, beginning of year	78,886	24,076	102,962	96,000
Receipts				
Sales	1,500	400	1,900	5,500
Interest earned	1,240	352	1,592	1,462
	2,740	752	3,492	6,962
Expenditures	-	-	-	-
Net assets, end of year	81,626	24,828	106,454	102,962

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

HILLY GROVE CEMETERY BOARD
TRUST FUNDS
Notes to the Financial Statements
December 31, 2019

1. ACCOUNTING POLICIES

The financial statements of the **Hilly Grove Cemetery Board - Trust Funds** are the representation of management prepared using 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.

Alton Hobbs

From: Dave Ham <info@henleyboats.com>
Sent: June 29, 2020 2:57 PM
To: 'Tim Lee'; Alton Hobbs
Cc: 'Ron Cooper'; 'Peter Lulechis'
Subject: RE: Rogers Creek Bridge - Township Assignack

Hello Tim : Can you price it out both ways , at the same time can we get second smaller bridge . I thing the smaller bridge is in much better condition , however the council will have to decide which way to go as we definitely have to do something..

Thanks very much Tim , how long to prepare the quotes ??

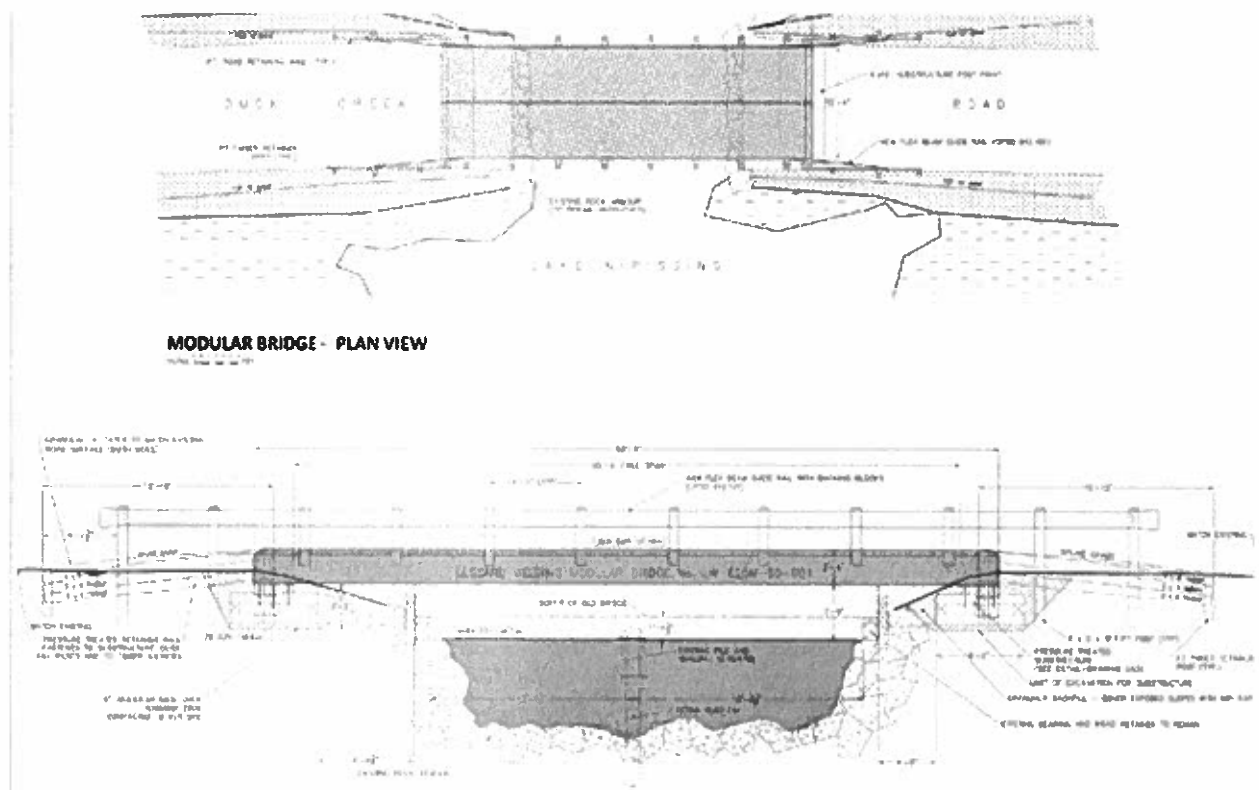
Dave H

From: Tim Lee <TLee@northernmat.ca>
Sent: June 29, 2020 12:08 PM
To: Dave Ham <info@henleyboats.com>; 'Alton Hobbs' <ahobbs@assignack.ca>
Cc: 'Ron Cooper' <assignroads@amtelecom.net>; Peter Lulechis <PLulechis@northernmat.ca>
Subject: Rogers Creek Bridge - Township Assignack
Importance: High

Thanks Dave - Great photos - from the level of Lake Huron, its no wonder you couldn't get an shots under the bridge From your photos - the bridge is in pretty rough shape and its a good idea to have closed it to traffic.

I will work out a budget price for you - do you want me to include installation? We can price the full project or just cost of the bridge - this is really something that your own municipal staff could install. I can also provide project management as well if you would like.

Based on the site and especially the span - my advice would be to go with a 60ft x 15'4 x 28" high Lessard Modular Bridge. This would new bridge to span beyond the existing crib substructure - which could remain in the water untouched. A new shallow timber substructure would be installed about 5 to 7 feet away from the ends of the existing bridge. It would look like the inset image below.



Based on the water elevation for Lake Huron - I would install the bridge so that the bottom of the flanges on the bridge would be at the same elevation of the deck of the existing bridge (see inset photos).



Photo Above - Existing Conditions



Photo Above - Lessard Modular Bridge Elevation (Soffit = Existing Bridge Deck). The New bridge would span from bank to bank and wouldn't require the support form the intermediate crib that is mid span in the waterway.

regards,

Tim

Tim Lee
Bridge Specialist, Eastern Canada
Northern Mat & Bridge LP
207221 Highway 9,
Mono, ON L9W 6J1

Cell: 705-644-3976
NEW Contact Email: tlee@northernmat.ca

Project Manager - Bridges, Roads and Resource Access
Lessard Welding, 4590 Regional Road 15, Chelmsford, ON P0M 1L0

From: Dave Ham <info@henleyboats.com>
Sent: Monday, June 29, 2020 8:53 AM
To: 'Alton Hobbs'
Cc: 'Ron Cooper'
Subject: RE: Emailing: DSC_0988, DSC_0977, DSC_0978, DSC_0979, DSC_0980, DSC_0981, DSC_0983, DSC_0984, DSC_0985, DSC_0986, DSC_0987

Hello All : Forgot to give you the dimension of the smaller bridge: 43ft long X 25ft wide

Dave

H

-----Original Message-----

From: Dave Ham <info@henleyboats.com>

Sent: June 29, 2020 7:49 AM

To: 'Alton Hobbs' <ahobbs@assignack.ca>

Cc: 'Ron Cooper' <assignroads@amtelecom.net>

Subject: Emailing: DSC_0988, DSC_0977, DSC_0978, DSC_0979, DSC_0980, DSC_0981, DSC_0983, DSC_0984, DSC_0985, DSC_0986, DSC_0987

Hello Everyone : Here are photos of both bridges taken June 28/20 . Unfortunately I could not get any photos of the underside of either bridge due to high water . The larger bridge is 50ft 3" long X 19ft , 8" wide. Tulloch Engineering should have finer details on both structures.

Dave H

Total Control Panel

[Login](#)

To: ahobbs@assignack.ca

[Remove](#) this sender from my allow list

From: info@henleyboats.com

You received this message because the sender is on your allow list.



**Public Health
Santé publique**
SUDBURY & DISTRICTS

RECEIVED
JUN 10 2020

June 9, 2020

VIA EMAIL - info@assignack.ca

Alton Hobbs
Assignack Township
156 Arthur Street
PO Box 238
Manitowaning, ON P0P 1N0

Dear A. Hobbs:

Re: Manitowaning Beach

This letter is to advise that Public Health Sudbury & Districts will once again be conducting inspections and water quality assessments of all designated public beaches in accordance with the *Ontario Public Health Standards: Recreational Water Protocol, 2019*.

Part of every recreational water program is the pre-seasonal assessment of each existing public beach within our inspection inventory. The purpose is to determine whether the beach remains suitable for recreational use and includes sampling the water for E. coli and conducting safety checks for hazards that would render the beach unsafe. Pre-seasonal assessments will occur between June 15 and June 26, 2020.

Between June 29 and August 28, 2020, Public Health will routinely inspect and sample public beaches based on the following frequency:

- Monthly for beaches that have a satisfactory water sampling history
- Weekly for beaches that were posted with a swimming advisory notice in the 2019 bathing beach season

Your designated public beach will be sampled as per the following frequency:

- Manitowaning Beach = monthly

Public Health will continue to address concerns related to public complaints and blue-green algal sightings. Safety concerns identified through routine or complaint-based inspections will be sent to you for immediate follow-up to ensure the public's safety.

A media release announcing the start of the seasonal public beach water testing program is expected to be issued on June 12, 2020.

Sudbury

1300 rue Paris Street
Sudbury ON P3E 3A3
t: 705.522.9200
f: 705.522.5182

Rainbow Centre

10 rue Elm Street
Unit / Unité 130
Sudbury ON P3C 5N3
t: 705.522.9200
f: 705.677.9611

Sudbury East / Sudbury-Est

1 rue King Street
Box / Boîte 58
St.-Charles ON P0M 2W0
t: 705.222.9201
f: 705.867.0474

Espanola

800 rue Centre Street
Unit / Unité 100 C
Espanola ON P5E 1J3
t: 705.222.9202
f: 705.869.5583

Île Manitoulin Island

6163 Highway / Route 542
Box / Boîte 87
Mindemoya ON P0P 1S0
t: 705.370.9200
f: 705.377.5580

Chapleau

101 rue Pine Street E
Box / Boîte 485
Chapleau ON P0M 1K0
t: 705.860.9200
f: 705.864.0820

Toll-free / Sans frais

1.866.522.9200

phsd.ca



Assiginack Township
June 9, 2020
Page 2

It is essential that your facility continue to adhere to the most up-to-date provincial emergency orders and public health recommendations as outlined in the attached *COVID-19 Public Health Guidance for Public Beaches* document.

If you have any questions or comments, please contact me directly at roccac@phsd.ca or at 705.522.9200 ext. 279, (toll-free 1.866.522.9200).

Sincerely,

A handwritten signature in blue ink, appearing to read 'Cynthia Peacock-Rocca', is written over a faint, light blue printed signature line.

Cynthia Peacock-Rocca
Manager, Health Protection

CPR:ar

Enclosure



RESOLUTION NO.: 2020- 64

DATE: June 3, 2020

RECEIVED
JUN 11 2020

CARRIED: ✓

DEFEATED:

MOVED BY:

Councillor Ryman

DIVISION LIST

FOR

AGAINST

Councillor Constable

Councillor Gregory

SECONDED BY:

Councillor Constable

Councillor Malott

Councillor Ryman

Mayor Robinson

WHEREAS Council for the Corporation of the Municipality of McDougall received correspondence dated May 14, 2020 from The Federation of Northern Ontario Municipalities (FONOM) regarding issues discussed at their May 13th, 2020 virtual meeting;

AND WHEREAS the correspondence brought attention to AMO's Discussion Paper "New Ontario Provincial Police Detachment Boards: Building a Framework for Better Policing Governance";

AND WHEREAS AMO's discussion paper proposes that Northern Ontario District Social Services Administration Boards (DSSAB) replace the current OPP Detachment Boards;

AND WHEREAS the FONOM Board has identified several issues with DSSAB Boards replacing the current Detachment Boards, and recognizes that Community Policing is distinctive to each Municipality;

THEREFORE BE IT RESOLVED THAT the Council for the Corporation of the Municipality of McDougall is in agreement with the opinion of FONOM, that the current DSSAB's would not be the best solution for overseeing the Northern OPP Detachments;

BE IT FURTHER RESOLVED THAT a copy of this resolution be sent to FONOM and its member municipalities, AMO, the Honourable Sylvia Jones, Solicitor General, and Norm Miller, MPP for Parry Sound-Muskoka.

DL



RECEIVED
JUN 12 2020

The Corporation of the Town of Bracebridge

June 12, 2020

The Honourable Steve Clark,
Minister of Municipal Affairs and Housing
17th Floor, 777 Bay St.
Toronto, ON
M5G 2E5

Dear Minister Clark,

RE: Town of Bracebridge Resolution regarding the establishment of a Municipal Financial Assistance Program to offset the financial impact of the COVID-19 pandemic

At its meeting of June 4, 2020, the Council of the Corporation of the Town of Bracebridge ratified motion 20-TC-089, regarding the Town of Bracebridge support for the Federation of Canadian Municipalities (FCM) recommendations contained in their report titled "Protecting Vital Municipal Services", as follows:

"WHEREAS the Federation of Canadian Municipalities (FCM) issued a report titled "Protecting Vital Municipal Services" on April 23, 2020 which included recommendations to the federal government to provide financial assistance for municipalities across the country;

AND WHEREAS the Association of Municipalities of Ontario (AMO) recognizes that a collaborative federal-provincial effort is required to provide much needed financial assistance to municipalities and their May 14, 2020 letter (attached) to the Prime Minister and the Premier urges Canada and Ontario to extend their successful collaboration through financial support for municipalities;

NOW THEREFORE BE IT RESOLVED THAT the Town of Bracebridge supports the FCM recommendation and requests that both the Federal and Provincial Governments establish a municipal financial assistance program to offset the financial impact of the COVID-19 pandemic;

AND FURTHER THAT the Town of Bracebridge supports the Association of Municipalities of Ontario (AMO) in lobbying the Provincial Government for financial assistance to support Municipalities in offsetting the financial impact of the COVID-19 pandemic;

AND FURTHER THAT this resolution be forwarded to the Honorable Steve Clark, Minister, Municipal Affairs and Housing, local Member of Parliament (MP) and local Member of the Ontario Legislature (MPP), FCM, AMO and its member municipalities, and the Muskoka municipalities."

In accordance with Council's direction I am forwarding you a copy of the associated memorandum for your reference.

1000 Taylor Court
Bracebridge, ON
P1L 1R6 Canada

telephone: (705) 645-5264
corporate services and finance fax: (705) 645-1262
public works fax: (705) 645-7525
planning & development fax: (705) 645-4209

Please do not hesitate to contact me if I can provide any additional clarification in this regard.

Yours truly,

A handwritten signature in black ink, appearing to read 'L McDonald', written in a cursive style.

Lori McDonald
Director of Corporate Services/Clerk

Copy: Scott Aitchison, MP, Parry Sound-Muskoka
The Honourable Norm Miller, MPP, Parry Sound-Muskoka
The Federation of Canadian Municipalities
Association of Municipalities Ontario and member municipalities
Muskoka Municipalities



**THE CORPORATION OF THE CITY OF SARNIA
City Clerk's Office**

255 Christina Street N. PO Box 3018
Sarnia ON Canada N7T 7N2
519 332-0330 519 332-3995 (fax)
519 332-2664 (TTY)
www.sarnia.ca clerks@sarnia.ca

RECEIVED
JUN 25 2020

June 24, 2020

To: All Ontario Municipalities

Re: Long Term Care Home Improvements

At its meeting held on June 22, 2020, Sarnia City Council adopted the following resolution submitted by Councillor Margaret Bird with respect to the conditions in Long Term Care homes exposed by the pandemic:

That due to the deplorable conditions exposed by the pandemic in LTC homes in the province, and because this is a time for action, not just continuous streams of investigations, commissions and committees, and because the problems have been clearly identified, that Sarnia City Council direct staff to send this motion to the 444 Ontario Municipalities, asking them to urge Premier Ford to start implementing the required resolutions immediately, as follows:

- 1. increasing hours for all part-time and casual labour***
- 2. since the government provides funding for privately-operated homes, they have an obligation to inspect these homes and see that they are being properly run, and that funds are being used for the benefit of the residents and not the huge profitability of the operators, and***
- 3. to end the neglect and unacceptable conditions being experienced, each day, by our vulnerable seniors.***

Sarnia City Council respectfully seeks your endorsement of this resolution. If your municipal council endorses this resolution, we would request that a copy of the resolution be forwarded to the following:

Doug Ford, Premier of Ontario; and

City of Sarnia, City Clerk's Office
clerks@sarnia.ca

Sincerely,

A handwritten signature in blue ink that reads "Dianne Gould-Brown". The signature is written in a cursive, flowing style.

Dianne Gould-Brown
City Clerk

cc: AMO



CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

3131 OLD PERTH ROAD · PO BOX 400 · RR 2 · ALMONTE ON · K0A 1A0

PHONE: 613-256-2064

FAX: 613-256-4887

WEBSITE: www.mississippimills.ca

VIA E-MAIL

June 19, 2020

Hon. Doug Ford
Premier of Ontario

doug.fordco@pc.ola.org

Hon. Steve Clark
Minister of Municipal Affairs and Housing

minister.mah@ontario.ca

Hon. Vic Fedeli
Minister of Economic Development, Job Creation and Trade
MEDJCT.Minister@ontario.ca

Hon. Lisa MacLeod
Minister of Heritage, Sport, Tourism and Culture Industries
Minister.MacLeod@ontario.ca

Hon. Stephen Lecce
Minister of Education
minister.edu@ontario.ca

Hon. Laurie Scott
Minister of Infrastructure
laurie.scottco@pc.ola.org

Dear Premier and Ministers,

RE: Support for Rural Broadband

On behalf of the Council of the Corporation of the Municipality of Mississippi Mills, this is to advise you that the following resolution was adopted by Council at its meeting held on June 16, 2020.

Resolution No. 246-20

Moved by Councillor Maydan

Seconded by Councillor Dalgity

WHEREAS in December 2016 the Canadian Radio-television and Telecommunications Commission declared broadband internet an essential service for Canadians;

AND WHEREAS access to internet in many rural communities in Ontario is limited or non-existent;

AND WHEREAS current broadband investment projects across Ontario will still leave many residents unserved;

AND WHEREAS the COVID-19 pandemic has underscored the digital divide leaving many rural residents unable to participate in e-commerce, online schooling, are unable to move businesses online or access healthcare and other services online;

AND WHEREAS communities and municipalities are developing economic recovery plans;

AND WHEREAS there may be potential federal and provincial funding for shovel-ready infrastructure programs to kick-start the economy;

THEREFORE BE IT RESOLVED THAT the Municipality of Mississippi Mills calls on the provincial and federal governments to include rural broadband investment as part of the economic recovery shovel-ready projects for municipalities;

AND THAT Council direct staff to circulate this resolution to the Prime Minister of Canada; the Federal Minister of Rural Economic Development; the Federal Minister of Innovation, Science and Industry; the Federal Minister of Economic Development; the Minister of Infrastructure and Communities; the Federal Minister of Health; the Premier of Ontario; the Minister of Municipal Affairs; the Minister of Economic Development, Job Creation and Trade; the Minister of Heritage, Sport, Tourism and Culture Industries; the Minister of Education; the Minister of Infrastructure; and all Ontario Municipalities; the Association of Rural Municipalities of Ontario; the Association of Municipalities of Ontario and The Federation of Canadian Municipalities.

CARRIED

Should you have any questions please feel free to follow up with our office directly at 613-256-2064 or jharfield@mississippimills.ca

Kind Regards,


Jeanne Harfield
Clerk

The Corporation of the Township of Assiginack

By-Law No. 2020-08

BEING A BY-LAW TO PROVIDE FOR THE LICENSING OF OWNERS AND DRIVERS OF TAXICABS.

WHEREAS item c of section 155 of The Municipal Act, R.S.O. 2001, c.25, as amended, enables a Municipal Council to pass by-laws to limit the number of taxicabs or any class of them.

AND WHEREAS section 150 of The Municipal Act enables a Municipal Council to pass by-laws for licensing, regulating and governing any business;

AND WHEREAS Council wishes to regulate the number of taxicab businesses operating within the township limits;

NOW THEREFORE the Council of the Corporation of the Township of Assiginack **ENACTS AS FOLLOWS:**

1) DEFINITIONS:

For the purposes of this By-law:

- a) “CORPORATION” means the Corporation of the Township of Assiginack.
- b) “COUNCIL” means the Council of the Corporation of the Township of Assiginack.
- c) “DRIVER” means the driver of a taxicab licenced as such under this by-law.
- d) “MUNICIPAL BY-LAW ENFORCEMENT OFFICER” means the Municipal By-law Enforcement Officer of the Township of Assiginack.
- e) “OWNER” means a person who is the registered owner of a taxicab or limousine.

- f) "TAXICAB" means any vehicle with seating capacity of not more than six (6) persons, exclusive of the driver, and used for hire for the conveyance of persons, but shall not include a bus, ambulance or funeral hearse.
- g) "TAXICAB LICENCE" means a licence to operate a taxicab for a period of up to one (1) year and expiring on December 31.

2) **GENERAL PROVISIONS**

a) **TERM:**

All licences issued under the authority of this By-law Shall be valid from the date of issue until midnight on the last day of December next following.

b) **SOLE LICENCE:**

No license issued under this By-law is transferable or refundable.

c) **LIMITATION ON NUMBER OF LICENCES:**

The maximum number of taxicab licences in force shall not exceed four (4). "Broker Ownership" of taxicab licences is permitted, and is included in these maximum numbers.

d) **LICENCE FEES:**

Fees applicable under this By-law shall be as prescribed by Schedule "A", attached to and forming part of this By-law. All fees paid to the Treasurer in respect to driver's licences shall be in consideration of administrative expenses and shall be non-refundable.

3) **REQUIREMENT FOR LICENCE:**

a) **OWNER:**

No person shall act as or be the owner a taxicab or limousine unless licenced as an owner under this By-law.

b) **DRIVER:**

No person shall drive or act as the driver of a taxicab or limousine unless licenced as a driver under this By-law.

4) RENEWAL OF LICENSES:

All licences issued under this By-law shall be renewed on January 1st of each year, payment of applicable fee.

5) DUTIES OF TAXICAB DRIVER LICENCEES:

- a) No driver shall charge a higher fare or an additional fee for persons with disabilities than for persons without disabilities for the same trip.
- b) No driver shall charge a fee for the storage of mobility aids or mobility assistive devices.

TAXICAB VEHICLE INFORMATION:

The owner shall ensure that owners and operator of taxicabs make available vehicle registration and identification of information in an accessible format to persons with disabilities who are passengers.

The owner shall ensure that all licenced taxicabs place vehicle registration and identification information on the rear bumper of the taxicab.

6) LAPSE OR CANCELLATION OF LICENCE:

In the event that a licence issued under this By-law lapses for a period of more than five (5) business days or is cancelled for any reason, any reapplication shall be deemed to be new application and subject to the applicable fees.

7) FAILURE TO COMPLY WITH THIS BY-LAW:

In the event that the holder of any licence issued under this By-law fails to comply with any one or more of its provisions, the Municipal Clerk is authorized to:

- a) Declare the licence to be cancelled.
- b) Advise the taxicab licensee's insurers that the owner is no longer licenced to operate a taxicab in the municipality of Assiginack.

8) PENALTY:

Every person who contravenes any provision of this By-law is guilty of an offence and a conviction under The Provincial Offenses Act is liable to a fine of not less than \$2000.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
ON THIS 7TH DAY OF JUNE, 2020**

Dave Ham, Mayor

Alton Hobbs, CAO

SCHEDULE “A”
TO
BY-LAW NO. 2020-08
OF THE
CORPORATION OF THE TOWNSHIP OF ASSIGINACK

LICENCE FEES

Taxicab	Initial Fee	\$292.00
	Renewal Fee*	146.00

Taxi Driver	Annual Fee*	\$ 30.00
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*Renewal Date shall be 1 January, each year.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

By-Law # 2020-09

BEING a by-law to allow and regulate the keeping of backyard chickens

WHEREAS Sections 9 and 10 of the Municipal Act S.O. 2001, c.25, as amended, confer the power to a municipality to pass by-laws regulating or prohibiting animals;

AND WHEREAS Section 103 of the Municipal Act confers the power upon a municipality to pass a by-law for the seizure and impounding of animals being at large or trespassing and the sale of impounded animals under certain circumstances;

AND WHEREAS Section 129 of the Municipal Act permits municipalities to pass by-laws to prohibit noises likely to disturb inhabitants within the municipality;

AND WHEREAS Section 391 of the Municipal Act enables a municipality to enact by-laws imposing fees or charges on any class of persons for services or activities provided or done by or done on behalf of it;

AND WHEREAS Council is desirous to ensure that animals are kept and treated in a humane manner and that the owners of animals provide good quality care to them;

AND WHEREAS it is deemed expedient to enact a by-law to regulate the keeping of backyard chickens in the Municipality, that such a by-law be passed.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK HEREBY ENACTS AS FOLLOWS:

Definitions

1. In this by-law:

"Animal Control Officer" means an "animal control officer" as defined in by-law #18-16.

"Being at large" means to be found in any place other than the property of the owner of the chicken and "be at large" has a corresponding meaning.

"Chicken" means an animal classified as *Gallus gallus domesticus*, of the family Phasianidae of the Order Galliformes.

"Clerk" means the Clerk of the Municipality;

"Council" means the Council of the Municipality;

"Dwelling unit" means one room or a group of rooms, occupied or capable of being occupied as the home or residence of one or more persons and containing only one kitchen or other facility for the preparation of meals;

"Municipality" means The Corporation of the Township of Assiginack;

"Officer" Means a Municipal Law Enforcement Officer, a Provincial Offences Officer or any other officer deemed by council to administer this by-law

"Owner" includes a person who possesses or harbours an animal and "owns" has a corresponding meaning;

"Public place" includes highway, public park, and other municipal property;

General

2. A person may keep chickens in their backyard within the Municipality in accordance with the provisions set out in this by-law. The provisions in this by-law shall only be applied to lots smaller than 2 hectares within the Municipality in residential and shoreline residential zones.
3. No owner shall allow or permit their chicken to be at large.
4. No person shall keep a rooster.
5. No person shall keep more than five chickens on a lot.
6. Any owner shall ensure all chicken coops shall:
 1. Be located in only the rear yard, and
 2. Fully enclose the chickens and prevent from escaping.
7. No person shall keep a chicken coop closer than:
 1. Five (5) metres from the rear lot line of the lot on which the chicken coop is located, and
 2. Five (5) metres from any side lot line of the lot on which the chicken coop is located.
8. Any owner shall ensure dead chickens are disposed of immediately and in any event, within 48 hours.
9. No owner shall fail to have hygienic storage of and prompt removal of chicken feces.
10. A person who keeps one or more hens must:
 1. Provide each hen with at least
 - a. 0.37 m² of coop floor area, and
 - b. 0.92 m² of roofed outdoor enclosure;
 2. Provide and maintain a floor of any combination of vegetated or bare earth in each outdoor enclosure;
 3. Provide and maintain, in each coop, at least one perch, for each hen that is at least 15cm long, and one nest box;
 4. Keep each hen in the enclosed area at all times;
 5. Provide each hen with:
 - a. Food,
 - b. Water,
 - c. Shelter,
 - d. Light,
 - e. Ventilation,
 - f. Veterinary care, and

- g. Opportunities for essential behaviours such as scratching, dust-bathing, and roosting, all sufficient to maintain the hen in good health;
- 6. Maintain each hen enclosure in good repair and sanitary condition, and free from vermin and obnoxious smells and substances;
- 7. Construct and maintain each hen enclosure to prevent any rodent from harbouring underneath or within it or within its walls, and to prevent entrance by any other animal;
- 8. Keep a food container and water container in each coop;
- 9. Keep each coop locked from sunset to sunrise;
- 10. Remove leftover feed, trash, and manure in a timely manner;
- 11. Store manure
 - a. With a fully enclosed structure
 - b. In quantities not exceeding one cubic metre at a time;
- 12. Remove all other manure not used for fertilizing forthwith;
- 13. Follow biosecurity procedures recommended by Canadian Food Inspection Agency;
- 14. Keep hens for personal use only, and not sell:
 - a. Eggs,
 - b. Manure,
 - c. Meat, or
 - d. Other products derived from hens;
- 15. Not slaughter a hen on the property;
- 16. Not dispose of hen except by delivering it to a farm, abattoir, veterinarian, mobile slaughter unit, or other facility that has the ability to dispose of hens lawfully; and
- 17. Not keep hen in a cage.

Powers of Officer

- 11. Pursuant to section 436 of the Municipal Act, 2001, an officer may enter onto and across any lands, at any reasonable time, to conduct an investigation or inspection to ensure the provisions of this by-law are being complied with.
- 12. Every chicken found running at large contrary to the provisions of this by-law may be seized and impounded by an Animal Control Officer or their designate, and impounded in the Animal Shelter designated by council. An owner has three days excluding holidays, in which they have the right to redeem an impounded chicken from the Animal Control Officer. If claimed within the aforementioned time period, chickens may be redeemed for pound fees levied at the rate imposed by the Municipality and any fees/fines determined in the Schedules.
- 13. No person shall interfere with or hinder an officer or any agent of the Corporation of the Township of Assiginack in the performance of any duty of such agent.

Severability

- 14. If a court of competent jurisdiction should declare any section or part of any section of this by-law to be invalid, such sections or part of a sections shall not be construed as having persuaded or influenced council to pass

the remainder of the by-law and it is hereby declared the remainder of the by-law shall remain valid and in force.

Penalty

15. Every person who contravenes any provision of this bylaw is guilty of an offence and upon conviction is liable to a fine as provided for by the Provincial Offences Act, R.S.O. 1990, Chapter P.33, as amended.
16. When a person has been convicted of an offence under this by-law:
 - a. The Ontario Court of Justice, or
 - b. Any court of competent jurisdiction thereafter may, in addition to any other penalty imposed on the person convicted, make an order prohibiting the continuation or repetition of the offence by the person convicted.

Term

17. This by-law shall remain in force and effect for a period of One (1) year from the date of final reading and passage. The by-law maybe extended by amendment from time to time.

READ a FIRST and SECOND time, the 7th day of July, 2020

READ a THIRD and FINAL time and considered passed, this,7th day of July, 2020

David Ham, MAYOR

Alton Hobbs, CAO/DEPUTY CLERK

**Schedule "A" to By-Law 2020-09
Fees**

1. Bail	First Offence:	\$30.00
	Second Offence:	\$45.00
	Third and all subsequent	\$60.00
2. Impound Fees	Summer	\$20.00/day
	Winter (Nov.1 – Mar 31)	\$25.00/day