

MUNICIPALITY



OF ASSIGINACK

BOX 238, MANITOWANING, ONT., P0P 1N0
(705) 859-3196 or 1-800-540-0179
www.assiginack.ca

REGULAR VIRTUAL MEETING OF COUNCIL
Via ZOOM
Tuesday, May 4, 2021 5:00 pm
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 Meeting of April 6, 2021
- b) Assiginack Public Library Board Minutes of March 6, 2021
- c) Manitoulin East Municipal Airport Commission Meeting of April 12, 2021

4. DELEGATIONS

NONE

5. REPORTS

- a) 2020 Draft Financial Statements

6. ACTION REQUIRED ITEMS

- a) Accounts for Payment : General \$ 242,479.74
- b) Payroll: \$ 42,906.47
- c) 2021 Census Support
- d) Horticultural Society Request
- e) Landfill Grinding Proposal
- f) Sidewalk Removal Request
- g) Community Safety and Well Being Plan Consultant Appointment
- h) Strike the Arts and Culture Multi Purpose Hub Committee

7. INFORMATION ITEMS

- a) MICA Correspondence
- b) OMAFRA Newsletter

8. BY-LAWS

- a) By-law # 21-04 Building By-law
- b) By-law # 21-06 2021 Tax Ratios
- c) By-law # 21-07 2021 Tax Rates
- d) By-law # 21-08 2021 Water, Wastewater Rates
- e) By-law # 21-09 Road Stoppage, Closure and Sale (Pezzutto Subdivision)
- f) By-law # 21-10 Road Stoppage, Closure Sale (Quackenbush)

9. CLOSED SESSION

Personnel and Land Issues

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 on Tuesday, April 6, 2021 at 5:05 pm.

Present: Mayor Dave Ham
Councillor Dave McDowell
Councillor Rob Maguire
Councillor Christianna Jones
Councillor Hugh Moggy - 5:15 pm

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

PRESS Alicia McCutcheon Expositor

OPENING:

#049-04-2021 D. McDowell – C. Jones

THAT the Regular Meeting of the Council of the Corporation of the Township of Assiginack be opened for business at 5:05 pm, with a quorum of members present virtually, with Mayor Ham presiding in the Chair.

CARRIED

AGENDA:

#050-04-2021 C. Jones - R. Maguire

THAT we confirm the attendance of a majority of the Members of Council electronically (on Zoom) and amend the agenda by adding 6 f) Planning consultant RFP results.

CARRIED

DISCLOSURE OF PECUNIARY INTEREST:

NONE

ANNOUNCEMENTS:

NONE

ADOPTION OF MINUTES:

#051-04-2021 R. Maguire - D. McDowell

THAT the Minutes of the Regular Council Meeting of March 9, 2021 be accepted.

CARRIED

#052-04-2021 D. McDowell- C. Jones

THAT the Minutes of the Manitoulin East Municipal Airport Commission Meeting of March 1, 2021 be accepted.

CARRIED

DELEGATIONS:

NONE

REPORTS:

#053-04-2021 R. Maguire – C. Jones

THAT we acknowledge receipt of the 2020 Annual Report on the Manitowaning Lagoon System from OCWA.

CARRIED

#054-04-2021 R. Maguire – D. McDowell

THAT we acknowledge receipt of the 2021 Water System Financial Plan as required by O. Regulation 453/07;

AND THAT we ask the Ministry what plans they have to assist systems that are demonstrably not financially viable.

CARRIED

#055-04-2021 C. Jones – R. Maguire

THAT we acknowledge receipt of the 2020 Assiginack Public Library Annual Report.

CARRIED

ACTION REQUIRED ITEMS:

#056-04-2021 D. McDowell – C. Jones

THAT Council authorizes the following Accounts for Payment:

General: \$220,783.61;

AND THAT the Mayor and administration be authorized to complete cheques #30706 through #30732 and #30740 through #30771 and #30781 through #30807 as described in the attached cheque register report.

CARRIED

#057-04-2021 C. Jones - R. Maguire

THAT Council authorizes the following Accounts for Payment:

Payroll: \$63,578.23;

AND THAT the Mayor and administration be authorized to complete cheques #30772 through #30777 and #30697 through #30705 and #30733 through #30739 as described in the attached cheque register report.

CARRIED

#058-04-2021 H. Moggy - D. McDowell

THAT we inform the Manitoulin Planning Board that we have no objection to Consent Application B04-21.

CARRIED

#059-04-2021 R. Maguire - C. Jones

THAT Staff be authorized to participate in a group RFP with other Island municipalities to acquire the services of a Consultant to prepare the required Community Safety and Well Being Plan.

CARRIED

#060-04-2021 D. McDowell - H. Moggy

THAT we give notice that we are prepared to stop, close and sell 3,800 square feet to the owner of the adjacent lands, being Part 1 of Plan 31R-2197 pursuant to the policy outlined in By-law #18-28.

CARRIED

#061-04-2021 C. Jones – R. Maguire

THAT we give notice that we are prepared to stop up, close and sell the unopened road allowance to the owner of the adjacent lands, the developers of Plan of subdivision 2021-01 pursuant to the policy outlined in By-law #18-28.

CARRIED

#062-04-2021 H. Moggy – D. McDowell

THAT we declare Assiginack Township, Concession 7, part Lot 28 as being surplus to our needs and advertise it for sale;

AND THAT preference will be given to applicants willing to maintain its past use.

CARRIED

#063-04-2021 D. McDowell – H. Moggy

THAT Whereas J L Richards has submitted a proposal to oversee the application and adoption process for our comprehensive zoning by-law;

NOW THEREFORE THAT Staff be authorized to prepare and execute the necessary contract and inform the Manitoulin Planning Board of our preferred method of proceedings.

CARRIED

INFORMATION ITEMS:

#064-04-2021 R. Maguire – C. Jones

THAT we acknowledge receipt of the following correspondence items:

- a) Stantec Swing Bridge Correspondence

CARRIED

BY-LAWS:

#065-04-2021 R. Maguire - C. Jones

BE IT RESOLVED THAT By-law #21-05, being a by-law to Authorize an Agreement with the Office of the Fire Marshal for Fire Department Funding be given first, second and final reading and enacted in Open Council.

CARRIED

CLOSED SESSION:

#066-04-2021 H. Moggy – D. McDowell

BE IT RESOLVED THAT in accordance with By-law #02-02 as amended and Section 239 of the Municipal Act, Council proceed to a closed session (in camera) at 5:20 pm in order to attend to a matter pertaining to:

- a) A proposed or pending acquisition of land by the Municipality.

CARRIED

#067-04-2021 D. McDowell – H. Moggy

THAT we adjourn from our closed session at 5:25 pm and resume our Regular Meeting.

CARRIED

CLOSING:

#068-04-2021 C. Jones - R. Maguire

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

CARRIED

David Ham, MAYOR

Alton Hobbs, CAO/DEPUTY CLERK

5:30 p.m.

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

ASSIGINACK PUBLIC LIBRARY
BOARD REPORTS AND MINUTES
TUESDAY MARCH 16,2021

Board Members: Irma Lenz, chair, Lori Case, Jane Tilston, Heather Pennie, Christianna Jones,
Leslie Fields and Deb Robinson, Librarian

Due to COVID 19, The Assiginack Public Library Board has not be able to meet since October 2020. In an effort to keep the Assiginack Council informed of on-going activities, the librarian has put together the following documents for review by both the board members and Council.

- 1) Librarian Reports and Reconciliations for the period November 2020-February 2021.
- 2) Assiginack Public Library Proposed Budget 2021.

These documents were distributed to all Board Members on March 9, 2020 and Board Members have indicated that they have received and read them.

The following motions have been brought forward and approved:

02-21 Moved by Jane and Seconded by Lori
That the Bank Reconciliations and Librarian's Reports for the months of November 2020, December 2020, January 2021, and February 2021 be accepted as presented.

carried

03-21 Moved by Jane and Seconded by Les:
That the Assiginack Public Library Board approve the Proposed Library Budget for 2021 as presented and that the Librarian proceed to present this budget to the Assiginack Council.

carried

Manitoulin East Municipal Airport Commission Inc.

Commission Meeting Minutes

Meeting of April 12, 2021

Present: G. Dobbs D. Ham; Rob Maguire; B. Koehler; D. Williamson; J. Ferguson;

Meeting call to order by Dave Ham at 7:06 PM (on "Zoom" format)

Declaration of pecuniary interest- nil

Motion 2021 04 17

Moved by Bill Koehler

Second by Rob Maguire

Resolved that the Commission approves the agenda for the meeting of April 12, 2021.

Carried

Motion 2021 04 18

Moved by Rob Maguire

Second by Jim Ferguson

Resolved that the Commission approves the minutes of the meeting of March 1, 2021

Carried

Motion 2021 04 19

Moved by Bill Koehler

Second by Jim Ferguson

Resolved that the Commission accept the managers' report for the month of March 2021.

Carried

Motion 2021 04 20

Moved by Jim Ferguson

Second by Bill Koehler

Resolved that the Commission accept the treasurers report for March 2021.

Carried

Motion 2021 04 21

Moved by Jim Ferguson

Second by Bruce Wood

Resolved that the Commission meeting of April 12, 2021 does now adjourn at 7:30 PM.

Carried

THE TOWNSHIP OF ASSIGINACK

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

DRAFT - For Client Discussion Purposes

RECEIVED

APR 22 2021

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Corporation of the Township of Assinica ("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

5

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, 2020, and the consolidated statements of operations and changes in accumulated surplus, 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, 2020, and the results of its operations 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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Financial Position
December 31, 2020 with comparative figures for 2019

	2020	2019
	\$	\$
Financial Assets		
Cash	3,911,605	3,396,302
Term deposits	42,848	40,718
Taxes receivable (note 2)	498,118	416,310
User charges receivable	459,413	504,864
Grants receivable	3,844	-
Other accounts receivable	195,215	81,271
Investment in government business enterprise (note 3)	248,162	253,659
	5,359,205	4,752,685
Financial Liabilities		
Accounts payable and accrued liabilities	277,721	344,809
Deferred revenue	86,966	54,088
Deferred revenue - obligatory funds (note 4)	157,629	145,419
Long-term debt (note 5)	1,306,575	1,402,553
Obligations under capital lease (note 6)	85,235	110,746
Landfill closure and post-closure liability (note 7)	398,910	372,577
	2,313,036	2,430,192
Net Assets (note 8)	3,046,167	2,322,493
Non-financial Assets (note 9)		
Tangible capital assets (note 10)	15,721,632	16,123,849
Prepaid expenses	30,249	24,767
	15,751,881	16,148,616
Accumulated Surplus	18,798,048	18,471,109

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, 2020 with comparative figures for 2019

	Budget	2020	2019
	\$	\$	\$
Revenues			
Taxation			
Residential and farm		3,008,513	2,904,350
Commercial, industrial and business		141,564	134,695
Other governments and agencies		16,937	16,133
	3,158,523	3,167,014	3,055,258
Deduct:			
Amounts raised on behalf of the school boards	329,267	338,993	335,059
	2,829,256	2,828,021	2,720,179
Government Transfers			
Government of Canada	209,161	88,301	32,156
Province of Ontario	811,419	1,812,228	1,530,311
Other municipalities	-	-	-
	1,020,580	1,400,529	1,562,467
User Charges			
Sewer and water charges	513,389	458,779	453,361
Fees and service charges	46,050	270,532	255,542
	559,639	729,311	708,903
Other			
Licences and permits	15,750	6,820	22,347
Investment income	50,000	39,800	57,157
Penalties and interest charges	62,400	16,019	58,552
Rents, donations and other	55,625	84,801	117,587
	183,775	147,440	255,643
Total Revenues	4,593,250	5,105,301	5,247,192
Expenditures			
General government	918,640	836,151	789,038
Protection to persons and property	416,373	440,121	403,558
Transportation services	1,017,324	1,056,786	1,092,836
Environmental services	473,538	960,076	1,061,276
Health services	247,750	321,399	297,559
Social and family services	177,610	706,771	645,952
Recreation and cultural services	208,785	393,864	361,150
Planning and development	119,460	57,697	57,910
Total Expenditures	3,579,480	4,772,865	4,709,279
Annual Surplus before undernoted item	1,013,770	332,436	537,913
Loss from investment in government business enterprise (note 3)	-	(5,497)	(42,939)
Annual Surplus	1,013,770	326,939	494,974
Accumulated Surplus, beginning of year	18,471,109	18,471,109	17,976,135
Accumulated Surplus, end of year	19,484,879	18,798,048	18,471,109

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, 2020 with comparative figures for 2019

	Budget	2020	2019
	\$	Actual	Actual
	\$	\$	\$
Annual Surplus	1,013,770	326,939	494,974
Acquisition of tangible capital assets	(594,022)	(260,498)	(398,880)
Amortization of tangible capital assets	-	662,715	670,111
Loss on disposal of tangible capital assets	-	-	-
Change in prepaid expenses	-	(5,482)	3,905
Change in net assets	419,748	723,674	770,170
Net Assets, beginning of year	2,322,493	2,322,493	1,552,323
Net Assets, end of year	2,742,241	3,046,167	2,322,493

DRAFT - For Client Discussion Purposes

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, 2020 with comparative figures for 2019

	2020	2019
	\$	\$
Cash flows from operations		
Annual Surplus	326,939	494,974
Items not involving cash		
Amortization of tangible capital assets	662,715	670,111
Decrease in investment in government business enterprise	5,497	48,939
Landfill site closure and post-closure liability	26,333	106,097
	1,021,484	1,314,121
Changes in non-cash operating assets and liabilities		
Taxes receivable	(21,748)	(13,049)
User charges receivable	44,951	43,407
Grants receivable	(3,844)	60,529
Other accounts receivable	(113,942)	996
Accounts payable and accrued liabilities	(67,088)	(102,232)
Deferred revenue	32,878	4,186
Deferred revenue - obligatory reserve funds	12,210	106,460
Prepaid expenses	(5,482)	3,905
	899,419	1,418,323
Capital transactions		
Cash used to acquire tangible capital assets	(260,498)	(398,820)
Investing transactions		
Change in term deposits	(2,130)	(2,255)
Financing transactions		
Repayment of long-term debt	(95,978)	(90,013)
Repayment of obligations under capital lease	(25,511)	(24,186)
	(121,489)	(114,199)
Increase in cash	515,302	903,049
Cash, beginning of year	3,396,303	2,493,254
Cash, end of year	3,911,605	3,396,303

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, 2020**

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, 2020**

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, 2020**

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, 2020**

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:

	2020	2019
	\$	\$
Taxes receivable	520,098	467,650
Interest receivable on outstanding tax balances	28,020	33,720
Allowance for uncollectible amounts	(50,000)	(25,000)
	<u>498,118</u>	<u>476,370</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2020

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:

	2020	2019
	\$	\$
Long-term investment, beginning of year	253,659	296,598
The Township's share of operating loss for the year	(5,497)	(82,939)
Long-term investment, end of year	248,162	253,659

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:

	2020	2019
	\$	\$
Financial Position		
Financial assets	126,704	205,235
Financial liabilities	93,565	195,274
Net assets	33,139	9,961
Non-Financial Assets		
Tangible capital assets	684,236	712,363
Inventory and prepaid expenses	27,111	38,656
	711,347	751,019
Accumulated surplus	744,486	760,980
Results of Operations		
Revenue	172,714	195,473
Expenses	189,208	324,286
Net income (loss)	(16,494)	(128,813)

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2020**

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:

	2020	2019
	\$	\$
Deferred revenue, beginning of year	145,419	38,959
Contributions received during the year	61,461	123,754
Interest earned	(734)	1,602
Amounts recognized as revenue during year	(59,982)	(18,896)
Deferred revenue, end of year	157,629	145,419

Deferred revenue - obligatory reserve consists of the following:		
Federal gas tax revenue	157,629	145,419

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements

December 31, 2020

5. LONG-TERM DEBT

	2020	2019
	\$	\$
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	682,075	738,262
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	298,098	315,500
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	314,239	333,048
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	15,169	17,743
	<u>1,306,575</u>	<u>1,402,553</u>

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

2021	96,847
2022	97,567
2023	98,315
2024	98,871
2025	98,968
Thereafter	816,007
	<u>1,306,575</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements

December 31, 2020

6. OBLIGATIONS UNDER CAPITAL LEASE

	2020	2019
	\$	\$
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	85,235	110,746

The cost and net book value of automotive equipment under capital lease is \$215,637 and \$164,726 respectively.

Principal payments in the next 5 years are as follows:

2021	26,909
2022	28,384
2023	29,942
	85,235

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	24,000 m ³
Remaining life	24 years
Closure and acquisition costs	\$600,000
Monitoring period post-closure	25 years
Annual monitoring costs	\$10,000
Total estimated liability	\$673,232
Current estimated liability	\$398,910
Amount remaining to be recognized	\$274,322

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, 2020

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:

	2020	2019
	\$	\$
To be used:		
- for the general increase in taxation and user charges	(3,186,452)	(3,146,971)
- to be recovered from tax and user charges for the repayment of long-debt and landfill liability	1,790,720	1,885,876
- for the general operations of joint and local boards	311,598	296,200
- for reserves and reserve funds	(131,301)	3,487,388
	<u>2,046,167</u>	<u>2,322,493</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.

DRAFT - For Client Discussion Purposes

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2020

10. TANGIBLE CAPITAL ASSETS

	Land \$	Land Improvements \$	Buildings \$	Roads and Bridges \$	Automotive Equipment \$	Furniture and Equipment \$	Water Treatment and Sewer \$	2020 Total \$
Cost								
Balance, beginning of year	916,697	64,985	10,149,271	7,117,078	1,661,867	3,760	10,402,413	30,317,071
Additions	-	28,466	107,084	105,427	-	-	19,521	260,498
Disposals	-	-	-	-	-	-	-	-
Balance, end of year	916,697	93,451	10,256,355	7,222,505	1,662,867	3,760	10,421,934	30,577,569
Accumulated Amortization								
Balance, beginning of year	-	889	3,186,954	4,649,602	1,305,187	3,540	4,997,050	14,193,222
Disposals	-	-	-	-	-	-	-	-
Amortization expense	-	2,446	197,422	429,607	42,013	51	291,176	662,715
Balance, end of year	-	3,335	3,384,376	4,829,209	1,347,200	3,591	5,288,226	14,855,937
Net book value	916,697	90,116	6,871,979	2,393,296	315,667	169	5,133,708	15,721,632
	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	3,760	10,154,725	29,918,251
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	3,760	10,402,413	30,317,071
Accumulated Amortization								
Balance, beginning of year	-	-	2,993,879	4,572,631	1,238,585	3,205	4,714,811	13,523,111
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	1,305,187	3,540	4,997,050	14,193,222
Net book value	916,697	64,096	6,962,317	2,417,476	357,680	220	5,405,363	16,123,849

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2020

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:

	2020 \$	2019 \$
Manitoulin-Sudbury District Services Board	374,967	388,878
Sudbury & District Health Unit	37,093	33,720
	412,060	402,593

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

	2020 %	2019 %
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 \$196,731 (2019 - \$189,503) 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, 2020**

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.

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 - For Client Discussion Purposes

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2020

13. SEGMENTED DISCLOSURE (continued)

	General Government \$	Protection Services \$	Transportation Services \$	Environmental Services \$	Health and Social Services \$	Recreation and Cultural Services \$	Planning and Development \$	2020 Total \$	2019 Total \$
Revenues									
Taxation	2,828,021	-	-	-	-	-	-	2,828,021	2,720,179
Grants	758,116	1,700	52,396	122,140	378,944	79,367	6,866	1,400,529	1,562,467
User fees and service charges	18,735	3,063	6,711	460,723	195,806	36,691	9,523	729,311	708,903
Other	124,806	6,820	-	3,270	291	12,220	33	147,440	255,643
	3,729,678	11,583	59,107	586,133	574,100	128,278	16,422	5,105,301	5,247,192
Expenditures									
Salaries, wages and benefits	443,427	63,019	328,682	42,220	19,824	123,881	19,216	1,040,969	988,022
Purchase of goods and materials	300,982	73,647	490,856	17,244	592,010	178,639	38,431	1,986,809	2,051,783
Contracts and services	41,686	284,606	28,957	226,660	-	-	-	581,909	487,791
Amortization	27,176	18,849	170,983	358,541	4,277	82,839	50	662,715	670,111
Financial expenses	13,806	-	-	-	-	-	-	13,806	14,611
Interest on long-term debt	9,074	-	896	19,711	-	8,505	-	43,136	63,969
Other transfers	-	-	31,462	-	412,059	-	-	443,521	432,992
	836,151	440,121	1,056,786	960,076	1,028,170	393,864	57,697	4,772,865	4,709,279
Excess (deficiency) of revenues over expenditures	2,893,527	(428,538)	(997,679)	(373,943)	(454,070)	(265,586)	(41,275)	332,436	537,913

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2020**

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 2020 was \$55,504 (2019 - \$54,411) for current service and is included as an expenditure on the consolidated statement of operations.

At December 31, 2020, the OMERS pension plan had total assets of \$122.5 billion (2019 - \$121.8 billion) and an accumulated deficit of \$8.63 billion (2019 – \$765 million 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:

	\$
2021	230,533
2022	234,479
2023	238,518
2024	242,653
2025	246,888

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2020**

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:

	2020
	\$
Budget surplus approved by Council	-
Less: Budgeted transfers to reserves and reserve funds	263,385
Add: Budgeted tangible capital asset additions	594,022
Add: Budgeted repayment of long-term debt	156,363
Budget surplus per consolidated financial statements	1,013,770

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, 2020

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 \$43,136 (2019 - \$63,969).

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. COVID-19 PANDEMIC

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, 2020 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at that date. 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, 2020

	Total \$	Working Fund \$	Contingencies \$	Fire Department \$	Library Board \$	Water Works System \$	Emergency \$	Seaside Water \$	Marina Docks \$	Legal Fees \$	Marina Beach Stairs Gas Pumps \$	Parkland \$	Election \$	Prov. Modernization Funding \$	Planning \$	Water Main \$	Post Office Building \$	BWT \$	BWT Renovation \$
RESERVES																			
Balance, beginning of year	3,487,388	853,427	102,644	374,894	2,683	304,315	200	153,881	41,171	108,906	25,098	78,771	2,714	329,397	8,000	10,000	69,976	-	8,455
Appropriations from operations	1,183,258	153,582	6,472	4,230	-	62,808	-	15,754	3,685	105,008	-	-	1,490	3,890	-	-	14,496	5,362	1,990
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations to operations	(539,345)	(510,438)	-	(8,765)	-	(6,704)	-	(9,179)	-	-	-	-	-	-	-	-	-	-	-
Balance, end of year	4,131,301	496,571	109,116	370,359	2,683	360,419	200	160,456	44,856	213,914	25,098	78,771	4,204	333,197	8,000	10,000	84,472	5,362	10,445
	Unallocated Capital \$	PEC Events \$	McLeas Park \$	Sewer Main \$	Landfill/ Recycling \$	Noride Removal \$	Public Works \$	Inactive Cemeteries \$	Arena \$	Creston Boathouse \$	IT \$	Community Access Program \$	Assiginack Business Association \$	Fischer Noride Donations \$	Fire Hydrants \$	Library Expansion \$	Library Building \$	Medical Clinic \$	Information Booth \$
RESERVES																			
Balance, beginning of year	-	57,104	13,667	10,000	280,304	15,643	392,302	11,692	2,930	918	14,745	2,290	1,674	259	27,450	6,718	61,858	47,309	9,103
Appropriations from operations	509,505	42,985	-	-	5,097	4,047	82,406	1,700	389	-	3,900	457	-	-	-	-	18,064	10,448	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations to operations	-	-	-	-	-	-	-	-	-	-	(4,000)	-	-	(259)	-	-	-	-	-
Balance, end of year	509,505	100,089	13,667	10,000	285,401	19,730	474,708	13,456	63,409	918	14,645	2,747	1,674	-	27,450	6,718	79,922	57,757	9,103

DRAFT - For Client Discussion Purposes

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, 2020, 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, 2020, and the results of its operations 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
TBD

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS
Statement of Financial Position
December 31, 2020

	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	78,410	23,666	185,125
Due from Township	-	-	-	-	8,773	2,833	11,606
Net Assets	230	15,628	57,581	9,610	87,183	26,499	196,731

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS
Statement of Operations and Changes in Net Assets
Year ended December 31, 2020

	Sick Room Equipment \$	Hinds Hughson Cemetery \$	Airport \$	McLean's Park \$	Hilly Grove Perpetual Cave \$	Hilly Grove Monument \$	Total \$
Net assets, beginning of year	230	15,628	57,581	9,610	81,626	24,828	189,503
Revenues							
Plot sales	-	-	-	-	4,250	1,300	5,550
Interest income	-	-	-	-	1,307	371	1,678
	-	-	-	-	5,557	1,671	7,228
Expenditures	-	-	-	-	-	-	-
Net assets, end of year	230	15,628	57,581	9,610	87,183	26,499	196,731

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS
Notes to the Financial Statements
December 31, 2020

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, 2020, 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, 2020, and the results of its operations 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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, 2020 with comparative figures for 2019

	2020	2019
	\$	\$
Financial Assets		
Cash	32,605	5,695
Guaranteed investment certificates	34,254	32,156
Accounts receivable	10,421	
	77,280	37,851
Financial Liabilities		
Accounts payable and accrued liabilities	33,643	-
Total Assets being Net Assets (note 2)	43,637	37,831

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, 2020 with comparative figures 2019

	Budget	2020 (Actual)	2019 (Actual)
	\$	\$	\$
Revenues			
Municipal contribution	43,000	41,685	41,685
Province of Ontario contributions	3,483	3,483	3,483
Government of Canada contributions	1,700	-	1,680
Donations and miscellaneous	300	300	300
Interest and fines	-	255	468
Total Revenues	48,483	45,723	48,216
Expenditures			
Wages and employee benefits	38,380	33,652	37,490
Books and other library materials and equipment	3,235	3,010	3,524
Rent	1,200	1,200	1,200
Telephone	900	864	867
Membership and conference	750	501	724
Office supplies	1,050	696	658
Miscellaneous	2,800	426	489
Insurance	168	168	168
Total Expenditures	48,483	39,917	45,120
Annual surplus	-	5,806	3,096
Net assets, beginning of year	37,831	37,831	34,735
Net assets, end of year	37,831	43,637	37,831

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

ASSIGINACK PUBLIC LIBRARY BOARD**Notes to the Financial Statements****December 31, 2020**

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, 2020

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:

	2020	2019
	\$	\$
To be used:		
- for the general reduction of user charges	40,954	37,148
- for the reserve fund	2,683	2,683
	43,637	37,831

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 - For Client Discussion Purposes

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, 2020, 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, 2020, and the results of its operations 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

FRIELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
TBD

ASSIGINACK MUSEUM BOARD
Statement of Financial Position
December 31, 2020 with comparative figures for 2019

	2020	2019
	\$	\$
Financial Assets		
Cash	89,495	78,009
Accounts receivable	5,000	
	94,495	78,009
Financial Liabilities		
Accounts payable and accrued liabilities	77,449	66,421
Net assets	17,046	11,588

DRAFT - For Client Discussion Purposes

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, 2020 with comparative figures for 2019

	2020	2019
	Actual	Actual
	\$	\$
Revenues		
Municipal grant	20,000	20,000
Province of Ontario	3,382	3,382
Admission, sales and other	40	4,003
Government of Canada	5,000	1,960
Total Revenues	28,422	29,345
Expenditures		
Wages	16,543	20,453
Utilities	1,707	5,236
Telephone	1,375	1,173
Operating supplies and materials	324	702
Repairs and maintenance	915	647
Advertising and memberships	100	137
Total Expenditures	22,964	28,348
Annual surplus	5,458	997
Net assets, beginning of year	11,588	10,591
Net assets, end of year	17,046	11,588

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

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, 2020, 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, 2020, and the results of its operations 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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, 2020 with comparative figures for 2019

	2020	2019
	\$	\$
Financial Assets		
Cash	36,875	35,579
Accounts receivable	2,635	134
Total Assets	39,510	35,713
Financial Liabilities		
Accounts Payable	180	1,581
Due to Township of Assignack	56,794	47,795
Due to Perpetual Care Trust	8,773	8,966
Due to Monument Trust	2,833	1,962
Total Liabilities	68,580	60,304
Net Debt	(29,070)	(24,591)

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, 2020 with comparative figures for 2019**

	2020	2019
	\$	\$
Revenues		
Municipal contributions	9,000	9,000
Plot and monument sales	12,850	6,650
Opening and closing	7,400	3,450
Donations	-	200
Interest and other	24	20
Total Revenues	29,274	19,320
Expenditures		
Wages and benefits	19,778	12,095
Repairs and maintenance	1,986	2,947
Interment fees	5,250	2,100
Plot and monument sales	5,350	1,900
Miscellaneous	943	1,671
Hydro and fuel	246	340
Total Expenditures	33,753	21,053
Annual surplus (deficit)	(4,479)	(1,733)
Net debt, beginning of year	(24,591)	(22,858)
Net debt, end of year	(29,070)	(24,591)

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

HILLY GROVE CEMETERY BOARD

Note to the Financial Statements

December 31, 2020

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 Assiniboia, Perpetual Care Trust and Monument Trust.

2. TRUST FUNDS

Trust funds administered by the Board amounting to \$113,682 (2019- \$106,454) 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, 2020, 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, 2020, and the results of its operations 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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, 2020 with comparative figures for 2019

	Perpetual Care	Monuments	2020	2019
	\$	\$	\$	\$
Assets				
Cash	78,410	23,666	102,076	95,576
Due from Cemetery Board	8,773	2,833	11,606	10,928
Total Assets being Net Assets	87,183	26,499	113,682	106,494

DRAFT - For Client Discussion Purposes

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, 2020 with comparative figures for 2019**

	Perpetual Care	Monuments	2020	2019
	\$	\$	\$	\$
Net assets, beginning of year	81,626	24,828	106,454	102,962
Receipts				
Sales	4,250	1,300	5,550	1,900
Interest earned	1,307	371	1,678	1,592
	5,557	1,671	7,228	3,492
Expenditures				-
Net assets, end of year	87,183	26,499	113,682	106,454

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

HILLY GROVE CEMETERY BOARD
TRUST FUNDS
Notes to the Financial Statements
December 31, 2020

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.

The Township of Assiniboia
 CHEQUE DISTRIBUTION REPORT
 Payables Management

InvNo: APRIL 6 2021 PW InvDesc: pw InvAmt: \$791.03
 InvNo: APRIL 6 2021 I.PLT InvDesc: arena-ice plant InvAmt: \$1,623.96

ChqNo:	0030831	Date:	2021-04-12	Vendor:	JJ POLE LINE CONSTRUCTION	Amount:	\$508.50
InvNo:	1639	InvDesc:	mtg wtp-antenna repair	InvAmt:	\$508.50		
ChqNo:	0030832	Date:	2021-04-12	Vendor:	LIFESAVING SOCIETY	Amount:	\$251.00
InvNo:	S032195	InvDesc:	2021 swim program fees	InvAmt:	\$251.00		
ChqNo:	0030833	Date:	2021-04-12	Vendor:	MANITOWANING MILL & HOME BUILDING CENTRE	Amount:	\$277.87
InvNo:	0207911	InvDesc:	arena-mopheads/ladder	InvAmt:	\$187.55		
InvNo:	0208929	InvDesc:	po-cleaner	InvAmt:	\$20.30		
InvNo:	0207694	InvDesc:	fd-batteries	InvAmt:	\$47.74		
InvNo:	0207750	InvDesc:	fd-batteries	InvAmt:	\$22.28		
ChqNo:	0030834	Date:	2021-04-12	Vendor:	MANITOWANING FRESHMART	Amount:	\$20.06
InvNo:	12/31/2020	InvDesc:	misc supplies	InvAmt:	\$20.06		
ChqNo:	0030835	Date:	2021-04-12	Vendor:	METAL AIR MECHANICAL SYSTEMS	Amount:	\$977.56
InvNo:	148451	InvDesc:	arena-plant shut down	InvAmt:	\$497.20		
InvNo:	148452	InvDesc:	arena-calibrate gas dect.syst.	InvAmt:	\$480.36		
ChqNo:	0030836	Date:	2021-04-12	Vendor:	MINISTER OF FINANCE	Amount:	\$22,225.48
InvNo:	212203211252013	InvDesc:	february policing costs	InvAmt:	\$22,570.00		
ChqNo:	0030837	Date:	2021-04-12	Vendor:	MUNICIPAL PROPERTY ASSESSMENT CORP.	Amount:	\$10,261.11
InvNo:	1800027971	InvDesc:	2021 2nd qtr req	InvAmt:	\$10,261.11		
ChqNo:	0030838	Date:	2021-04-12	Vendor:	MUNICIPAL FINANCE OFFICERS ASSOC.	Amount:	\$282.50
InvNo:	2021-082	InvDesc:	2021 membership	InvAmt:	\$282.50		
ChqNo:	0030839	Date:	2021-04-12	Vendor:	NEW NORTH FUELS INC	Amount:	\$3,232.84
InvNo:	575812	InvDesc:	po-furnace oil	InvAmt:	\$670.19		
InvNo:	575806	InvDesc:	pw-diesel	InvAmt:	\$1,189.60		
InvNo:	575805	InvDesc:	pw-dyed diesel	InvAmt:	\$1,373.05		
ChqNo:	0030840	Date:	2021-04-12	Vendor:	NORTHERN 911	Amount:	\$390.57
InvNo:	21216-04012021	InvDesc:	april 911 dispatch	InvAmt:	\$390.57		
ChqNo:	0030842	Date:	2021-04-12	Vendor:	PURULATOR COURIER	Amount:	\$35.19
InvNo:	447140360	InvDesc:	freight	InvAmt:	\$35.19		
ChqNo:	0030843	Date:	2021-04-12	Vendor:	RECEIVER GENERAL	Amount:	\$26,951.31
InvNo:	MARCH 2021	InvDesc:	march source deductions	InvAmt:	\$26,951.31		
ChqNo:	0030844	Date:	2021-04-12	Vendor:	SUPERIOR PROPANE INC.	Amount:	\$35.60
InvNo:	33759311	InvDesc:	pw-cylinder rental	InvAmt:	\$11.87		
InvNo:	33759312	InvDesc:	arena-cylinder rental	InvAmt:	\$23.73		
ChqNo:	0030845	Date:	2021-04-12	Vendor:	STARFIELD LION COMPANY	Amount:	\$558.60
InvNo:	1016866	InvDesc:	fd-red coveralls (2 sets)	InvAmt:	\$558.60		

CHEQUE DISTRIBUTION REPORT
Payables Management

ChqNo:	0030846	Date:	2021-04-12	Vendor:	J.MILLETTE FORESTRY	Amount:	\$339.00
	InvNo: 000052		InvDesc: cenotaph-tree removal			InvAmt:	\$339.00
ChqNo:	0030847	Date:	2021-04-12	Vendor:	WORKPLACE SAFETY & INSURANCE BOARD	Amount:	\$6,019.93
	InvNo: JAN-MAR 2021		InvDesc: jan-mar 2021 wsib remittance			InvAmt:	\$6,019.93
ChqNo:	0030848	Date:	2021-04-12	Vendor:	XEROX CANADA LTD.	Amount:	\$149.08
	InvNo: 85397366		InvDesc: monthly copier usage			InvAmt:	\$149.08
ChqNo:	0030849	Date:	2021-04-12	Vendor:	PITNEY BOWES	Amount:	\$251.57
	InvNo: 3201683057		InvDesc: postage meter lease			InvAmt:	\$251.57
ChqNo:	0030850	Date:	2021-04-12	Vendor:	PITNEY WORKS	Amount:	\$2,280.60
	InvNo: APRIL 4 2021		InvDesc: postage meter refill			InvAmt:	\$2,280.60
ChqNo:	0030851	Date:	2021-04-12	Vendor:	WINDOWS UNLIMITED	Amount:	\$3,003.92
	InvNo: 894607		InvDesc: cleaning			InvAmt:	\$3,003.92
ChqNo:	0030852	Date:	2021-04-12	Vendor:	GERRY STRONG	Amount:	\$153.85
	InvNo: APRIL 12 2021		InvDesc: bldg insp mielage			InvAmt:	\$153.85

*** End of Report ***

Report Total:

\$101,417.92

CHEQUE DISTRIBUTION REPORT
Payables Management

<u>Ranges:</u>	<u>From:</u>	<u>To:</u>	<u>From:</u>	<u>To:</u>
Vendor ID	First	Last	Chequebook ID	First
Vendor Name	First	Last	Cheque Number	0030858
Cheque Date	First	Last		0030876
<u>Sorted By:</u>	Cheque Number			

Distribution Types Included: All

ChqNo:	0030858	Date:	2021-04-26	Vendor:	BEACON IMAGES	Amount:	\$3,744.20
	InvNo: 2556		InvDesc: 150th ann.street banners			InvAmt:	\$3,744.20
ChqNo:	0030859	Date:	2021-04-26	Vendor:	BELL CANADA	Amount:	\$19.09
	InvNo: 2021 04 01		InvDesc: toll free line			InvAmt:	\$19.09
ChqNo:	0030860	Date:	2021-04-26	Vendor:	EASTLINK	Amount:	\$121.94
	InvNo: APRIL 10 2021 MARINA		InvDesc: marina-dsl			InvAmt:	\$60.97
	InvNo: APRIL 10 2021 PW		InvDesc: pw-dsl			InvAmt:	\$60.97
ChqNo:	0030861	Date:	2021-04-26	Vendor:	FLAGS UNLIMITED	Amount:	\$216.49
	InvNo: 296915		InvDesc: canada flags			InvAmt:	\$216.49
ChqNo:	0030862	Date:	2021-04-26	Vendor:	GERRY STRONG	Amount:	\$153.85
	InvNo: APRIL 26 2021		InvDesc: bldg insp mileage			InvAmt:	\$153.85
ChqNo:	0030863	Date:	2021-04-26	Vendor:	HYDRO ONE NETWORKS INC.	Amount:	\$3,363.84
	InvNo: APRIL 9 2021 OFFICE		InvDesc: mun.office			InvAmt:	\$360.12
	InvNo: APRIL 22 2021 ARNEA		InvDesc: arena			InvAmt:	\$684.23
	InvNo: APRIL 22 2021 TENNIS		InvDesc: tennis court			InvAmt:	\$30.81
	InvNo: APRIL 22 2021 SS WTP		InvDesc: ss wtp			InvAmt:	\$1,439.77
	InvNo: APRIL 22 2021 SHOWER		InvDesc: marina showerhouse			InvAmt:	\$30.81
	InvNo: APRIL 22 2021 INFO		InvDesc: info booth			InvAmt:	\$34.31
	InvNo: APRIL 22 2021 LIB		InvDesc: lib bldg			InvAmt:	\$327.76
	InvNo: APRIL 22 2021 DOCKS		InvDesc: marina docks			InvAmt:	\$60.16
	InvNo: APRIL 22 2021 PO/BNK		InvDesc: po/bnk			InvAmt:	\$395.87
ChqNo:	0030864	Date:	2021-04-26	Vendor:	JACKIE WHITE	Amount:	\$79.82
	InvNo: APRIL 21 2021		InvDesc: pec-reimb.event supplies			InvAmt:	\$79.82
ChqNo:	0030865	Date:	2021-04-26	Vendor:	KYLE BOND	Amount:	\$150.00
	InvNo: 38032		InvDesc: workboot allowance			InvAmt:	\$150.00
ChqNo:	0030866	Date:	2021-04-26	Vendor:	MANITOULIN EXPOSITOR	Amount:	\$447.30
	InvNo: 109381		InvDesc: adv-marina summer students			InvAmt:	\$170.74
	InvNo: 109429		InvDesc: advertising			InvAmt:	\$276.56
ChqNo:	0030867	Date:	2021-04-26	Vendor:	MANITOULIN PLANNING BOARD	Amount:	\$9,632.45
	InvNo: 2021 FINAL REQ		InvDesc: 2021 final requisition			InvAmt:	\$9,632.45
ChqNo:	0030868	Date:	2021-04-26	Vendor:	NEW NORTH FUELS INC	Amount:	\$1,275.16
	InvNo: 576595		InvDesc: pw-dyed diesel			InvAmt:	\$477.50

THE TOWNSHIP OF ASHTON
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: 577447 InvDesc: pw-dyed diesel InvAmt: \$637.48
 InvNo: 577446 InvDesc: pw-diesel InvAmt: \$160.18

ChqNo:	0030869	Date:	2021-04-26	Vendor:	PAUL METHNER	Amount:	\$1,000.00
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InvNo: #2021-03-31 InvDesc: march animal control InvAmt: \$1,000.00

ChqNo:	0030870	Date:	2021-04-26	Vendor:	PETTY CASH	Amount:	\$72.75
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InvNo: APRIL 26 2021 InvDesc: petty cash replenishment InvAmt: \$72.75

ChqNo:	0030871	Date:	2021-04-26	Vendor:	RAINBOW DISTRICT SCHOOL BOARD	Amount:	\$84,151.58
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InvNo: 2021 1ST QTR InvDesc: 2012 1st qtr req InvAmt: \$84,151.58

ChqNo:	0030872	Date:	2021-04-26	Vendor:	SUDBURY & DISTRICT HEALTH UNIT	Amount:	\$3,245.59
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InvNo: RC020035024 InvDesc: may sdhu levy InvAmt: \$3,245.59

ChqNo:	0030873	Date:	2021-04-26	Vendor:	SUPERIOR PROPANE INC.	Amount:	\$3,656.75
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InvNo: 33999277 InvDesc: fd-propane InvAmt: \$694.17

InvNo: 33999278 InvDesc: pw-propane InvAmt: \$2,423.75

InvNo: 34017171 InvDesc: po/bnk InvAmt: \$538.83

ChqNo:	0030874	Date:	2021-04-26	Vendor:	TOM HUGHSON	Amount:	\$5,040.00
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InvNo: OWDCP-005462 InvDesc: owdcp claim (dec 29) InvAmt: \$5,040.00

ChqNo:	0030875	Date:	2021-04-26	Vendor:	PHOENIX EMERGENCY MANAGEMENT LOGIC	Amount:	\$3,248.75
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InvNo: 2021-11-01 InvDesc: emerg.mgmt serv.jan0mar InvAmt: \$3,248.75

ChqNo:	0030876	Date:	2021-04-26	Vendor:	WINDOWS UNLIMITED	Amount:	\$5,237.08
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InvNo: 894618 InvDesc: rdside prks/g.pickup InvAmt: \$2,977.08

InvNo: 894639 InvDesc: final prt pyt-covid clning prk InvAmt: \$2,260.00

*** End of Report ***

Report Total:

\$124,856.64

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 0030877 0030885
 Cheque Date First Last
Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0030877	2021-04-27	ALLEN'S AUTOMOTIVE GROUP	\$1,703.76
InvNo: 785901	InvDesc: hydraulic hose/fitting/oil#7	InvAmt:	\$650.01
InvNo: 385370	InvDesc: batteries (3) #4	InvAmt:	\$704.10
InvNo: 785503	InvDesc: led strobes #9	InvAmt:	\$389.83
0030878	2021-04-27	BEAMISH CONSTRUCTION INC	\$3,813.21
InvNo: 02454	InvDesc: cold mix	InvAmt:	\$3,813.21
0030879	2021-04-27	COMPLETE AUTOMOTIVE AND MARINE	\$2,048.62
InvNo: 33622	InvDesc: tyrod ends/brakes/balance #6	InvAmt:	\$2,048.62
0030880	2021-04-27	MANITOWANING MILL & HOME BUILDING CENTRE	\$94.95
InvNo: 0208397	InvDesc: coffee	InvAmt:	\$94.95
0030881	2021-04-27	MESSER CANADA INC	\$30.96
InvNo: 2103428439	InvDesc: tank service	InvAmt:	\$15.48
InvNo: 2103553130	InvDesc: acetylene	InvAmt:	\$15.48
0030882	2021-04-27	RALF ISLAND TRUCK PARTS	\$406.61
InvNo: 8382	InvDesc: hydraulic hose/air hose/chain	InvAmt:	\$331.37
InvNo: 8816	InvDesc: hose/lights/pig tail	InvAmt:	\$75.24
0030883	2021-04-27	MANITOULIN MOBILE AUTO GLASS SERVICES	\$361.60
InvNo: 4614	InvDesc: windshield replace #7	InvAmt:	\$361.60
0030884	2021-04-27	TERRY MOGGY	\$7,062.50
InvNo: 2021230	InvDesc: street sweeping	InvAmt:	\$7,062.50
0030885	2021-04-27	WHITE'S SHELL	\$682.97
InvNo: 2415	InvDesc: gas #8	InvAmt:	\$133.40
InvNo: 2362	InvDesc: coolant & oil (arena)	InvAmt:	\$83.40
InvNo: 2400	InvDesc: gas #8	InvAmt:	\$167.45
InvNo: 2360	InvDesc: arena ice edger-spark plugs	InvAmt:	\$13.22
InvNo: 2389	InvDesc: gas #8	InvAmt:	\$150.50
InvNo: 2310	InvDesc: gas #8	InvAmt:	\$135.00

*** End of Report ***

Report Total:

\$16,205.18

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0030817		2021-04-12	04/12COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
0030818		2021-04-12	04/12COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
0030819		2021-04-12	04/12COMB	133	BOND, FREDA	OUTSTANDING	Cheque
0030820		2021-04-12	04/12COMB	219	JONES, CHRISTIANNA	OUTSTANDING	Cheque
0030821		2021-04-12	04/12COMB	367	QUACKENBUSH, MICHAEL	OUTSTANDING	Cheque
0030822		2021-04-12	04/12COMB	378	MILLETTE, SHELBA	OUTSTANDING	Cheque
2563		2021-04-12	04/12COMB	106	WOOD, STEVEN	OUTSTANDING	Direct Deposit
2564		2021-04-12	04/12COMB	118	COOPER, RONALD	OUTSTANDING	Direct Deposit
2565		2021-04-12	04/12COMB	140	REID, WALTER	OUTSTANDING	Direct Deposit
2566		2021-04-12	04/12COMB	163	MACDONALD, ROBERT	OUTSTANDING	Direct Deposit
2567		2021-04-12	04/12COMB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
2568		2021-04-12	04/12COMB	211	MOGGY, HUGH	OUTSTANDING	Direct Deposit
2569		2021-04-12	04/12COMB	218	MCDOWELL, DAVID	OUTSTANDING	Direct Deposit
2570		2021-04-12	04/12COMB	220	HAM, DAVID	OUTSTANDING	Direct Deposit
2571		2021-04-12	04/12COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
2572		2021-04-12	04/12COMB	301	ROBINSON, DEBBIE	OUTSTANDING	Direct Deposit
2573		2021-04-12	04/12COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
2574		2021-04-12	04/12COMB	329	OBRIEN, CHERYL	OUTSTANDING	Direct Deposit
2575		2021-04-12	04/12COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
2576		2021-04-12	04/12COMB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
2577		2021-04-12	04/12COMB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
2578		2021-04-12	04/12COMB	370	LENTIR, CRYSTAL	OUTSTANDING	Direct Deposit

Total : \$21,088.78

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
130853		2021-04-26	04/26COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
130854		2021-04-26	04/26COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
130855		2021-04-26	04/26COMB	133	BOND, FREDA	OUTSTANDING	Cheque
130856		2021-04-26	04/26COMB	219	JONES, CHRISTIANNA	OUTSTANDING	Cheque
130857		2021-04-26	04/26COMB	378	MILLETTE, SHELBA	OUTSTANDING	Cheque
579		2021-04-26	04/26COMB	106	WOOD, STEVEN	OUTSTANDING	Direct Deposit
580		2021-04-26	04/26COMB	118	COOPER, RONALD	OUTSTANDING	Direct Deposit
581		2021-04-26	04/26COMB	140	REID, WALTER	OUTSTANDING	Direct Deposit
582		2021-04-26	04/26COMB	163	MACDONALD, ROBERT	OUTSTANDING	Direct Deposit
583		2021-04-26	04/26COMB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
584		2021-04-26	04/26COMB	211	MOGGY, HUGH	OUTSTANDING	Direct Deposit
585		2021-04-26	04/26COMB	218	MCDOWELL, DAVID	OUTSTANDING	Direct Deposit
586		2021-04-26	04/26COMB	220	HAM, DAVID	OUTSTANDING	Direct Deposit
587		2021-04-26	04/26COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
588		2021-04-26	04/26COMB	301	ROBINSON, DEBBIE	OUTSTANDING	Direct Deposit
589		2021-04-26	04/26COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
590		2021-04-26	04/26COMB	329	OBRIEN, CHERYL	OUTSTANDING	Direct Deposit
591		2021-04-26	04/26COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
592		2021-04-26	04/26COMB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
593		2021-04-26	04/26COMB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
594		2021-04-26	04/26COMB	370	LENTIR, CRYSTAL	OUTSTANDING	Direct Deposit
2595		2021-04-29	04/26SALA	329	OBRIEN, CHERYL	OUTSTANDING	Direct Deposit

Total : \$ 21817.69

In cases where a Statistics Canada census employee is sent to a dwelling for non-response follow-up, a new no-contact protocol will be followed. Under this protocol, no interviews will be conducted inside the respondent's dwelling. These interviews will instead be physically-distanced and the census employee will be required to wear a mask, and follow all public health guidelines.

I would appreciate your active support in helping us make the 2021 Census a success. We have developed the Community Supporter Toolkit and brought together products and resources to help you spread the word about the benefits and positive impact of the census for your community.

If you would like to express your municipality's support for the census, please share the municipal council resolution text below with your residents:

Be it resolved:

The "Council of (NAME OF CITY/TOWN/MUNICIPALITY)" supports the 2021 Census, and encourages all residents to complete their census questionnaire online at www.census.gc.ca. Accurate and complete census data support programs and services that benefit our community.

I would like to thank you and your municipality for your input to the census to date, and for your continued support and collaboration. I invite you to learn more about the 2021 Census on our [census website](#) and to follow our official [social media accounts](#).

In the coming weeks, a member of our communications team may contact you to discuss ways in which we can work together. Should you have any questions, please contact us at statcan.censusoutreach.ontario-rayonnementdurec.ontario.statcan@canada.ca.

Sincerely,

Anil Arora
Chief Statistician of Canada
Statistics Canada / Government of Canada
anil.arora@canada.ca

Bonjour,

Le Recensement de 2021 arrive à grands pas! Comme vous le savez, les données du recensement sont essentielles pour les décideurs et les Canadiens d'un océan à l'autre. En plus d'éclairer les politiques publiques, les données du recensement sont nécessaires à la planification des écoles, des hôpitaux, des garderies, des services aux familles, du transport en commun et de la formation pour acquérir des compétences nécessaires à l'emploi. De plus, les données du recensement appuient de nombreux programmes municipaux liés à l'infrastructure et aux transports publics et servent à mesurer les objectifs environnementaux et de développement durable du Canada. Les renseignements provenant du Recensement de 2021 seront encore plus déterminants puisqu'ils aideront votre collectivité à évaluer les répercussions de la pandémie de COVID-19 et à mieux planifier l'avenir.

La collecte des données du recensement commencera le 3 mai 2021. Statistique Canada a adapté le processus de collecte pour s'assurer que tous les Canadiens et ses employés restent en sécurité tout en participant à cet exercice national essentiel. Les données recueillies dans le cadre du Recensement de 2021 éclaireront bon nombre de décisions stratégiques en matière d'économie et de santé qui devront être prises par tous les ordres de gouvernement au cours des mois et des années à venir, alors que la pandémie de COVID-19 continuera d'avoir des répercussions sur la vie des Canadiens.

Municipality of Assiginack
Mayor Dave Ham & Councillors
Manitowaning, ON P0P 1N0

RECEIVED
APR 26 2021

Dear Mayor & Councillors:

Once again, I am writing this letter on behalf of the Assiginack Horticultural Society, to request some financial assistance, as we have in years past, to purchase plants and to maintain the flower beds at the museum as well as all the flower barrels around town.

The Horticultural Society always takes great pleasure in being able to assist in keeping our town beautiful for residents and visitors alike. Being able to bring some joy to everyone seems more important now than ever. The individuals who do the planting, weeding & watering on a strictly volunteer basis, get a lot of personal satisfaction from this as well.

We thank council for all past support and hope you will, once again, realize that it is very worthwhile to support our endeavors to keep our town looking colourful and beautiful for all.

Yours truly

Brenda Newman, Secretary

Assiginack Horticultural Society

PO Box 212

Manitowaning ON P0P 1N0

Sittler Grinding Inc.

2600 Arthur St. N.
Elmira, ON N3B 2Z1
Office 519-669-2456
Cell 519-588-8400
Fax 1-877-773-8004

**Professional Services Agreement
Grinding of Brush & Wood Waste Material**

THIS AGREEMENT is dated the 14th of April, 2021

BETWEEN:

SITTLER GRINDING INC.

Further referred to as the "Proponent", with the following specified address:

2600 Arthur St. N.
Elmira, ON

AND:

TOWNSHIP OF ASSIGINACK

Further referred to as the "Township", with the following specified address:

156 Arthur St.
P.O. Box 238
Manitowaning, ON
POP 1N0

The Township hereby agrees to engage the Proponent to complete the Grinding of Brush and Wood Waste Material for a cost of \$33,217.00 with mobilization at \$1,900.00 for the year 2021; for the year 2023 the cost will be \$34,727.00 with mobilization at \$1,900.00 and the cost for grinding in 2025 will be \$36,380.00 with mobilization at \$1,900.00. All pricing excludes HST.

The Proponent agrees to provide the Township with an updated WSIB Clearance Certificate and a Certificate of Insurance with the Township of Assiginack as an additional insured with a \$2 million per occurrence and \$5 million aggregate values.

IN WITNESS of this agreement the Parties here have executed this Agreement

SIGNED, SEALED AND DELIVERED

In the presence of:

Alton Hobbs, CAO
Township of Assiginack



Rick Sittler, President
Sittler Grinding Inc.

Sittler Grinding Inc.

2600 Arthur St. N.
Elmira, ON N3B 2Z1
Office 519-669-2456
Cell 519-588-8400
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In the presence of:

Alton Hobbs, CAO
Township of Assiginack



Rick Sittler, President
Sittler Grinding Inc.

Sittler Grinding Inc.

2600 Arthur St. N.
Elmira, ON N3B 2Z1
Office 519-669-2456
Cell 519-588-8400
Fax 1-877-773-8004

**Professional Services Agreement
Grinding of Brush & Wood Waste Material**

THIS AGREEMENT is dated the 14th of April, 2021

BETWEEN:

SITTLER GRINDING INC.

Further referred to as the "Proponent", with the following specified address:

2600 Arthur St. N.
Elmira, ON

AND:

TOWNSHIP OF ASSIGINACK

Further referred to as the "Township", with the following specified address:

156 Arthur St.
P.O. Box 238
Manitowaning, ON
POP 1N0

The Township hereby agrees to engage the Proponent to complete the Grinding of Brush and Wood Waste Material for a cost of \$33,217.00 with mobilization at \$1,900.00 for the year 2021; for the year 2023 the cost will be \$34,727.00 with mobilization at \$1,900.00 and the cost for grinding in 2025 will be \$36,380.00 with mobilization at \$1,900.00. All pricing excludes HST.

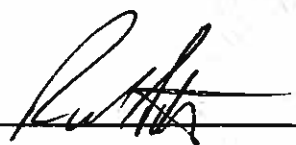
The Proponent agrees to provide the Township with an updated WSIB Clearance Certificate and a Certificate of Insurance with the Township of Assiginack as an additional insured with a \$2 million per occurrence and \$5 million aggregate values.

IN WITNESS of this agreement the Parties here have executed this Agreement

SIGNED, SEALED AND DELIVERED

In the presence of:

Alton Hobbs, CAO
Township of Assiginack



Rick Sittler, President
Sittler Grinding Inc.

**Allan and Anne Elliott,
P.O. Box 156, 63 Napier St.
Manitowaning, Ontario POP 1N0
Email allanelliott@hotmail.ca**

April 19, 2021

**Mayor and Council
Municipality of Assiginack
P.O. Box 238,
Manitowaning, Ontario
POP 1N0**

Mayor and Council

Please accept this letter as a request for the township to repair or remove the existing sidewalk located in front of lots 11, 12 and pt lot 13 Napier Street, Manitowaning.

The sidewalk is currently in an unsafe condition, we and others have tripped over the uneven full and broken slabs of cement, the strips of grass growing between. We have slipped on gravel coming off Arthur Street and the wet mud in various locations during rainy/wet weather. Not only is the sidewalk unsightly but it is also a safety concern for ourselves, people walking on the sidewalk and the municipality.

Attached you will find photos of the sidewalk in its current state along with short discriptions.

We trust our request will be taken into serious consideration,

Yours truly

Allan and Anne Elliott

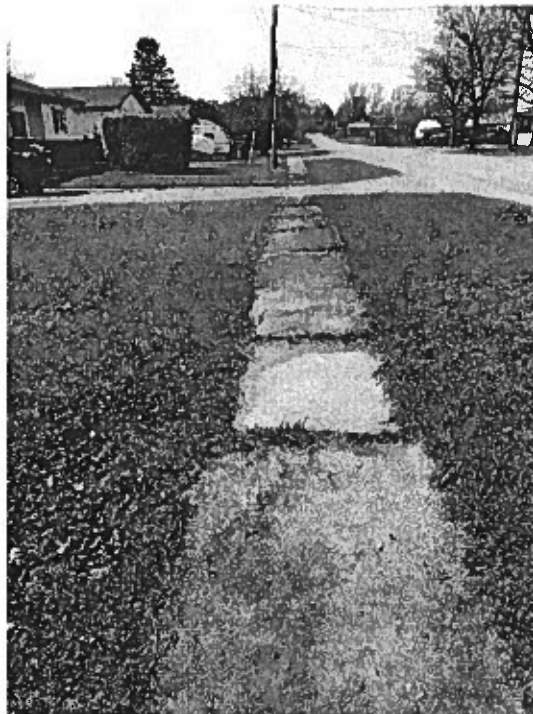
The following photos are taken facing East at Lots 11 and 12 and part lot 13 Napier Street, Manitowaning



Pea gravel coming off Albert Street on to the sidewalk is a walking hazard as the gravel rolls under foot when one steps down off Albert onto the sidewalk. Mud collects from rains throughout the year as it is washed from the road and surrounding grassed areas along the sidewalk which are higher than the sidewalk itself.



These sections of sidewalk are very uneven causing a trip hazard, the grass strips can be removed, however, in doing so the hazards are less visible which is even more dangerous.



These photos show the sections of the distance between our driveway to Albert Street indicating the current condition of sidewalk on that section of property at Lot 11 and 12 Napier St, Manitowaning.

The following photos are taken facing West at Lots 11, 12 and part lot 13 Napier Street, Manitowaning.



You can see in these photos the same problems are present on this section of the property facing west from our driveway, uneven slabs of cement, mud, gravel, grass and moss growing in the cracks and between the cement slabs. I have cleared away the grass growing between the cracks at the far end of the property next to the garage driveway but again it takes away the visual indication of trip and slip hazards.

Alton Hobbs

From: Alton Hobbs
Sent: April 29, 2021 9:46 AM
To: Dave Ham; Christianna Jones; TerraStar Building Products Inc.; mcdowellfarms; hugmogg
Cc: Deb MacDonald
Subject: Community Safety and Well Being Plans
Attachments: Community Safety Plan Proposals.pdf

Good Morning:

You may recall that all Ontario municipalities are required to complete a community safety and well being plan by July 1, 2021. All Island municipalities were under the mistaken impression that the DSAB would be co-ordinating this but we found out a few weeks ago that this was not the case.

Yesterday the majority of Island CAO's held a zoom meeting to review the proposals received. They are attached for your review. One was too open ended and the applicant has not completed a CSWB plan for any community yet. We therefore agreed to proceed with ISN from the Sault. Six of the eight municipalities agreed to proceed on a weighted assessment cost sharing (similar to DSAB, MPAC, school board apportionments). NEMI, Tehkummah and Assiginack agreed to a single interview to keep costs at a minimum. NEMI will administer the cost sharing. I would anticipate our costs to complete the process to be under \$ 2,500.00 and this will keep us in compliance with the regulations.

I will have a resolution ready for the Council meeting.

Please contact me if you have questions.

Alton Hobbs
CAO
Assiginack
705 859 3196

Alton Hobbs

From: Shelba Millette
Sent: April 30, 2021 9:46 AM
To: Alton Hobbs
Subject: Arts and Culture Multi-purpose Hub Committee TOR - Purpose
Attachments: Assigianck Arts and Culture Multi-purpose Hub Committee - DRAFT TOR docx.pdf

Purpose:

The Arts and Culture Multi-purpose Hub Committee will fulfill the hands-on community approach required in establishing a highly successful and innovative rural-sized yet world-class Arts, Culture and Events Center in the Township of Assiginack on Manitoulin Island, ON, CA.

“...successful projects are planned with the community people not for the people.”

Do note, the Committee wants to change thier working name so the ACMHC may change at the next meeting. I don't see this as being a big deal?

Currently, there are openings for 2 Council members to join should they want to, and we will bring in other members from different sectors as needed. Each time a member changes we will revise the TOR to reflect the change and I will send it to you.

Thanks.

Respectfully,

*Shelba Millette
Economic Development Officer:
Township of Assiginack,
Municipality of Killarney, and
Township of Tehkummah
Call: (1) 705 859 3196 Ext: 201*

All information contained in this electronic communication is solely for the use of the individual(s) or entity to which it was addressed. This message may contain information that is privileged, confidential and exempt from disclosure under the Municipal Freedom of Information and Protection of Privacy Act. If you have received this message in error, please notify the sender immediately and delete the message without making a copy. Thank you - Miigwech - Merci



**ARTS AND CULTURE MULTI-PURPOSE HUB COMMITTEE
-(ACMHC)-
FOR THE TOWNSHIP OF ASSIGINACK
TERMS OF REFERENCE**

Name

This committee shall be known as the Assiginack Arts and Culture Multi-purpose Hub Committee (herein known as the "Committee").

Purpose

The end purpose of this Committee is to provide Council with community arts and culture related ideas and possible sources of community support and funding for the ideas generated.

Mandate

The mandate of the Committee is to advise and/or make recommendations to Council with respect to viable arts and culture ideas.

Delegated Authority

The Committee is an advisory committee to Council and does not have any delegated authority.

The Committee has no authority to direct staff and any recommendations requiring implementation, reports or staff actions must first be considered by Council before any action by staff may be taken.

Committee Composition

The membership of the Committee will be comprised as follows:

Co-Chairs: Peter Baumgarten, Ray Scott

Secretary: Jackie White

Committee Members: Lynne Dee Sproule, Marilyn and Elwood Wohlberg

....

Jackie White – Assiginack Staff

Shelba Millette – Tri-Community Staff

The Committee can have any number of volunteers to work with, as long as Council has approved their participation for legal liability purposes.

Appointment

For the purposes of these Terms of Reference, "Ex-officio members" mean persons who are members of this Committee by virtue of another office. Without limiting the generality of the foregoing, for example the Mayor or Council are deemed ex-officio members.

All members of the Committee, save and except for ex-officio members, will be officially appointed by Council. The current Committee may consist of up to four members of Council and Staff.

Additional volunteer members of the Committee will be recommended by the Committee and officially appointed by Council.

The advertising of volunteer vacancies on and appointments to this Committee will be in accordance with the policies adopted by Council from time to time.

All volunteer members of the Committee will hold office for a term coincident with the term of Council and remain in office until their successors are appointed.

In the event of a vacancy by death, resignation or from any other cause other than the expiration of the term for which the member was appointed, such vacancy shall be dealt with in accordance with the policies adopted by Council from time to time.

Lead/Reporting Relationship

The lead staff liaison for the Committee to Council shall be the EDO, Administrator/Clerk or designate.

Representatives from special interest groups may be asked to attend meetings at the discretion of the Committee.

Administration of the Committee

Volunteer members of the Committee will serve without remuneration.

Any expenses shall be within the approved budget for the Committee, which will be fixed annually by Council. Expenses shall be authorized by the Treasurer under the Township's Procurement Policy,

The Committee will elect two Co-Chairs, a Recording Secretary and such other officers as it may deem necessary to serve for such period as determined by the Committee.

The Committee will record all meeting minutes by way of motions and submit quarterly reports to Council for approval and ratification via the staff liaison.

In the event a matter within the mandate of the Committee arises between meetings, staff will consult with the Chairperson of the Committee and the matter will be placed on the agenda for the next meeting for consideration by the Committee.

Quorum/Meeting Prerequisite

Quorum shall be a majority of the members of the Committee, not including the Chairperson. However, if the Chairperson is present at a meeting, he/she may be counted in determining if a quorum is present and / or to break a tie vote.

The Committee will meet as needed, with the specific dates and times for regular meetings to be determined by the Committee.

Meetings of the Committee shall not conflict with regular meetings of Council.
(Generally Tuesday nights)

The Committee will address any alterations, inclusions or changes as determined by Council prior to Council ratification of any Committee recommendations.

Date of Adoption by Assiginack Council:

RECEIVED
APR 22 2021

April 18, 2021

Ministry of Transportation
Northeastern Region
447 McKeown Avenue
Suite 301
North Bay ON
P1B 9S9

RE: Opening Seasonal Roadside Facilities

We are now aware that Manitoulin District and the rest of Ontario will be in lockdown mode for at least one month.

Island residents are required to remain at home except for specified purposes, such as going to the grocery store or pharmacy. Many Island residents have to travel 30 minutes or more in order to access groceries or restaurant takeout in Mindemoya and other Island communities. They are unable to access bathroom facilities as all restaurant restrooms are inaccessible.

Cycling is still allowed as an activity during this COVID-19 lockdown. But cyclists are unable to find open seasonal and bathroom facilities. Last year our gardens, bush areas around road side parks and boat launches were used as latrines.

We urge you for the health and safety of all our residents to open the road side park facilities as soon as you possibly can.

Accessible bathroom facilities have very little to do with the tourism season and much more to do with humanity and our basic needs being met.

Sincerely

Maja Mielonen
MICA President

Ministry of Transportation ,

18 April 2021

Regarding, covering humanities basic needs,

We now know that Manitoulin/Ontario will be in lockdown for at least one month.

Residents are encouraged to stay close to home and shop local. In Northern Ontario many of us need to travel considerable distances to do shopping and pick up takeout food. Many come from 30 or more minute drive away to do just that, only to find ourselves unable to find a bathroom facility, since all restaurant restrooms are inaccessible.

As a people we are still allowed to cycle during Covid for exercise, often finding ourselves unable to find open seasonal and or other bathroom facilities.

Last year our gardens, bush areas around boat launches and road sides where used as latrines.

We urge you for the health and safety of all our residents to open the seasonal roadside facilities this week or as soon as you possibly can.

Open bathroom facilities have very little to do with the tourism season and much more to do with humanity and our basic needs being met.

Sincerely
Maja Mielonen
MICA President

RECEIVED
APR 27 2021

From: Julie Poirier Mensinga <janice@omafra.ccsend.com> on behalf of Julie Poirier Mensinga <julie.poiriermensinga@ontario.ca>
Sent: April 27, 2021 8:31 AM
To: clerktreasurer@eastlink.ca
Subject: Algoma, Manitoulin, Sudbury West Ag News, May 2021



May 2021

Brought to you by Julie Poirier Mensinga, Agriculture Development Advisor

For more information contact the Agriculture Information Contact Centre at 1-877-424-1300 or email: ag.info.omafra@ontario.ca

You can also contact me:
705-471-3389 or julie.poiriermensinga@ontario.ca

Advisor Coverage Area

Effective April 19, 2021, Agriculture Development Advisor Pierrette Desrochers will be covering food processing and producer clients in the Greater Sudbury area in addition to the area of Sudbury East, and Nipissing and Parry Sound. Pierrette can be reached at pierrette.Desrochers@ontario.ca and 705-690-9790.

I will continue to cover West Sudbury (west of Hwy 144), Manitoulin and Algoma.

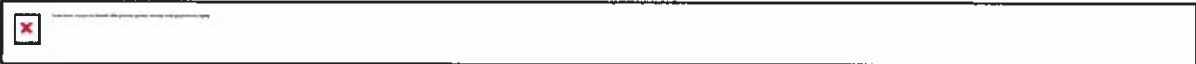
If you no longer wish to receive this newsletter, please unsubscribe below.

Wishing everyone a great spring!

Upcoming Events

OMAFRA Dateline

Calendar of events directed to agriculture and regional economic development interests at <http://www.omafra.gov.on.ca/english/rural/edr/events-training.htm>



May 6, 2021 11:00 a.m. - 4:30 p.m. Greenhouse Production
May 13, 2021 11:00 a.m. - 3:45 p.m. Vertical Farming

As technology becomes available, new crops and production methods are expanding opportunities in northern Ontario.

Learn from the experts about some of the key things to consider when starting a project, what resources are available to help you on your way, and how municipalities can play a role in supporting sector growth.

Register



OSCIA Biosecurity and Environmental Farm Plan Workshops

Biosecurity Webinars

Bee - May 13th and 20th, from 7:00 p.m. to 9:00 p.m.

For more upcoming workshops and to register, visit [workshops](#)

Environmental Farm Plan Workshops

Contact David Trivers, Workshop Leader, at david.trivers@ontariosoilcrop.org or 705-989-9683

Ecological Farmers Association of Ontario (EFAO)

Upcoming Events:

May 5 - Virtual Field Day: Three Forks Farms

May 10 - Field and Bed Preparation

May 12 - Introduction to Weed Management

May 17 - Irrigation Principles

Register

Funding Programs

Canadian Agricultural Partnership Special Provision

The Ontario Ministry of Agriculture, Food and Rural Affairs understands that during these uncertain times, many of Ontario's farmers may be dealing with financial stress.

Under the Canadian Agricultural Partnership, Ontario farmers who are experiencing financial difficulty may qualify for financial advisory services to complete a Farm Financial Assessment at no cost to them.

The Farm Financial Assessment provides a review of your farm business' past financial performance, provides an analysis of the current business climate, develops objectives and identifies options to meet profitability and sustainability goals.

For more information, contact the Agricultural Information Contact Centre at 1-877-424-1300 or at ag.info.omafra@ontario.ca.

Enhanced Agri-Food Workplace Protection Program - Producers

The Government of Ontario is providing continued support to help agri-businesses guard against the spread of COVID-19 in agri-food workplaces so that worker/employee health and safety is protected, and the sector is supported.

Program applications are accepted for eligible items ordered on or after January 1, 2021 and received on or after March 13, 2021. Applications are received and assessed on a continuous basis, while funding is available or until November 30, 2021 at 11:59 p.m.

Funding is available through the following categories:

1. The Workplace COVID-19 Prevention category will support the adoption of prevention and mitigation measures to reduce the spread of COVID-19 among agri-food workers/employees.

2. The Responsive COVID-19 Outbreak Management category will reimburse eligible applicants who have been impacted by outbreaks of COVID-19 and faced with extraordinary costs related to employee wage supports and worker/employee isolation.

[More>>](#)

Agri-tech Innovation Program

Minister Hardeman announced the Agri-tech Innovation Program— a \$22 million cost-share program that will help farming operations and processor businesses adopt innovative and new technologies.

This program will support implementation of sector-specific, unique and innovative technologies in the workplace that enhance protection of workers against COVID-19, lead to increased business efficiencies and productivity, and help build the sector's resilience. Subject to program eligibility criteria, applications for funding could include for example advanced technologies such as optical grading and sorting system in vegetable processing or automated, robotic vineyard pruning machines.

The first intake will run from May 17 to June 21, 2021. Further details about the intake will be available through the Ministry of Agriculture, Food and Rural Affairs website as of May 17, 2021.

Emergency Loan Program

In response to the COVID-19 crisis, Indian Agricultural Programs of Ontario (IAPO) through assistance provided by the Government of Canada is providing emergency loans to Indigenous business owners impacted by Covid-19. The Emergency Loan Program (ELP) is a component of the Indigenous Business Stabilization Program (IBSP). The ELP is designed as an emergency measure to support small business owners in meeting their immediate operating cash flow needs. These funds are not intended to replace or duplicate government or other bank/lender emergency financing/funds that are available to businesses in Canada.

[More>>](#)

Canadian Emergency Business Account Update

As of December 4, 2020, CEBA loans for eligible businesses increased from \$40,000 to \$60,000. Applicants who have received the \$40,000 CEBA loan may apply for the \$20,000 expansion, which provides eligible businesses with an additional \$20,000 in financing. Deadline to apply is June 30, 2021.

[More>>](#)

2021-2022 Rates for the Advance Payments Program and Commodity Loan Program

The 2021-2022 loan rates for the Commodity Loan Program (CLP) has been released. To view the loan rates available for your crop, please click the link below. Otherwise to make a CLP application, please call 1-888-278-8807.

[More>>](#)

Ontario Improves Commodity Loan Guarantee Program

The Government of Ontario is making improvements to the Commodity Loan Guarantee Program to extend repayment deadlines, increase lending capacity and provide farmers with greater flexibility to purchase essential crop growing supplies, such as seed and fertilizer.

The Commodity Loan Guarantee Program's loan repayment deadlines are being permanently extended from February 28 to September 30 to better align repayment dates with the growing season. The extended deadlines will reduce paperwork and costs for farmers who would otherwise have to transfer their loans to other financing options until the sale of their crops.

The program's maximum guaranteed loan limit is also being permanently increased from \$120 million to \$200 million to allow extended loan repayment deadlines and accommodate an increase in lending capacity.

[More>>](#)

Survey

Sudbury/Manitoulin COVID-19 Business Impact Survey - April/May 2021

Open until May 5th 2021

Workforce Planning for Sudbury & Manitoulin, Greater Sudbury Chamber of Commerce and the City of Greater Sudbury are working together to conduct a survey to understand the impact that the COVID-19 pandemic has had over the last year and is continuing to have on local businesses, organizations and the workforce. Your feedback will help them understand and communicate these impacts to municipal, provincial and federal governments to support economic recovery.

For more information and to complete the survey visit: www.planningourworkforce.ca

COVID-19 Information

Farm Organizations Resources

The different farm organizations have various resources available regarding the COVID-19 pandemic and its effects on the agriculture industry. Please follow the links below to the various organizations resource pages.

[OFA COVID-19 Resources](#)

[CFFO COVID-19 Resources](#)

[NFU COVID-19 Resources](#)

[Union Des Cultivateurs Franco-Ontariens COVID-19 Resources](#)

[Indian Agricultural Program of Ontario COVID-19 Programs](#)

Government Resources and Updates

Both the Ontario and Canadian Governments have useful information for farmers and agribusiness owners about the COVID-19 Pandemic. Please click on the below links to find out more information.

[Government of Ontario](#)

[Government of Canada](#)

COVID-19 Resource Library for International Agricultural Workers and Employers

The Ontario Fruit and Vegetable Growers Association (OFVGA) have compiled a comprehensive list of COVID-19 resources to support international agricultural workers and employers in Ontario. Many of the resources that are listed in this library are available in English, French, Spanish, and Thai.

[More>>](#)

Subscribe to Receive My Updates



Julie Poirier Mensinga | 11790 Hwy 64, OMAFRA, Verner, Ontario P0H 2M0 Canada

[Unsubscribe clerktreasurer@eastlink.ca](mailto:clerktreasurer@eastlink.ca)

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Sent by julie.poiriermensinga@ontario.ca

THE CORPORATION OF THE TOWNSHIP OF ASSIGNACK

By-Law # 2021-04

Building By-Law

Being a By-law of the Township of Assignack respecting construction, demolition and change of use permits, inspections and fees.

WHEREAS pursuant to the Building Code Act, as amended, the Lieutenant Governor in Council has established a Building Code which is in force throughout Ontario to regulate all construction, demolitions, extensions, material alterations and changes of use with respect to buildings, for which the Council of the Township of Assignack has appointed a Chief Building Official and such inspectors for the proper administration of the said Building Code.

AND WHEREAS Section 7 of the Building Code Act, 1992, S.O. 1992, Chapter 23 authorizes a municipal council to pass certain by-laws respecting construction, demolition, change of use permits, inspection and for charging certain fees;

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

1. **Short Title:** This By-law may be cited as “the Building By-law”.

2. Definitions

(2.1) In this By-law,

- a) “**Act**” means the Building Code Act, 1992, including amendments thereto.
- b) “**Applicant**” means the owner of a building or property who applies for a permit or any person authorized in writing by the owner to apply for a permit on the owner’s behalf, or any person or corporation empowered by statute to cause the demolition of a building(s) and anyone acting under the authority of such person or corporation.
- c) “**Architect**” means a holder of a license, a certificate of practice, or a temporary license under the Architect’s Act as defined in the Building Code.
- d) “**As constructed plans**” means as constructed plans as defined in the Building Code.
- e) “**Building(s)**” means a building as defined in Section 1(1) of the Act.
- f) “**Building Code**” means the regulations made under Section 34 of the Act.
- g) “**Building sewer**” means that part of drainage piping outside a building or other structure that connects a building drain to a main sewer or, where the place of disposal of the sewage is on the property, to the place of disposal on the property, and that commences at a point one metre (3.28 feet) from the outer face of the wall of the building or other structure and terminates at the property line or place of disposal on the property.
- h) “**Chief Building Official**” means the Chief Building Official appointed by Council under Section 3 of the Act.
- i) “**Construct**” means to do anything as it pertains to the erection, installation, extension or material alteration or repair of a building and include the installation of a building unit fabricated or moved from elsewhere.
- j) “**Corporation**” means the Corporation of the Township of Assignack.
- k) “**Council**” means the Council of the Township of Assignack
- l) “**Demolition**” means to do anything as it pertains to the removal of a building or any material part thereof.

- m) **“Dwelling Unit”** means a suite operated as a house keeping unit, used or intended to be used as a domicile by one or more persons and usually containing a cooking, eating, living, sleeping and sanitary facilities.
 - n) **“Farm Building”** means a farm building as defined in the Building Code.
 - o) **“Fixture”** means a receptacle or equipment that receives water, liquids or sanitary sewage and discharges water, liquids or sanitary sewage directly into drainage piping.
 - p) **“Municipality”** means the Corporation of the Township of Assiginack.
 - q) **“Owner”** means the registered owner of the land and includes a lessee, mortgagee in possession and the person in charge of the property.
 - r) **“Permit”** means written permission or written authorization from the Chief Building Official to perform work regulated by this By-law and the Act, and the Building Code or to occupy a building or part thereof prior to its completion.
 - s) **“Permit holder”** means the person to whom the permit has been issued and who assumes the primary responsibility for complying with the Act and the Building Code.
 - t) **“Prescribed Value”** means, as determined by the Chief Building Official, the value of construction for the proposed building or designated structure including the total value of all work, labour, equipment, overhead, services and materials in respect of its construction and all professional and related services.
 - u) **“Professional Engineer”** means a person who holds a license or temporary license under the Professional Engineer’s Act, as defined in the Building Code.
 - v) **“Plumbing”** means plumbing as defined in Section 1(1) of the Act.
 - w) **“Sewage System”** means a sewage system as defined in Section 1(1) of the Act.
 - x) **“Shipping Container”** means a building when it is no longer used for the shipping of freight, is placed on a property either temporarily or permanently, is used for storage, or is used for any shelter or occupancy.
 - y) **“Substantially Complete”** means when the construction is sufficiently completed in general conformance with the approved plans so that the building can be occupied for the use of which it was intended.
 - z) **“Truck Trailer Unit”** means a building when it is no longer used for the shipping of freight, is placed on a property either temporarily or permanently, is used for storage, or is used for any shelter or occupancy.
- (2.2) Terms not defined in this By-law shall have the meaning ascribed to them in the Act or the Building Code.

3. Classes of Permits

Classes of permits required for construction, demolition and change of use, or occupancy of a partially complete building as set forth in Schedule “A” attached hereto and forming part of this By-law.

4. Permit Applications & Administrative Procedures

- a) To obtain a permit, an applicant shall file an application in writing by completing the forms(s) prescribed and available from the Chief Building Official, on the Building Code website www.obc.mah.gov.on.ca or the Municipal website www.assiginack.ca. Forms prescribed by the Corporation under clause 7(1)(f) of the Act shall be set out in Schedule “C” of this By-Law.

- b) Fees as described in this by-law are set forth in a Schedule “A” for the work to be covered by the permit.

(4.1) Building & Demolition Permits

Where an application is made for a building or demolition permit under subsection 8(1) of the Act, the applicant shall:

- a) Use the provincial application form, “Application for a Permit to Construct or Demolish”; and
- b) Include complete plans and specifications, documents and other information as required by Article 2.4.1.1 B of the Building Code as summarized in Schedule “B” of this bylaw and,

(4.2) Conditional Permits

Where application is made for a conditional permit under subsection 8(3) of the Act, the application shall:

- a) Use the provincial application form, “Application for a Permit to Construct or Demolish”; and
- b) Include complete plans, specifications, documents and other information as required by Article 2.4.1.1 B of the Building Code,
- c) Fees as described in this by-law set forth in a Schedule “A” for the work to be covered by the permit.
- d) State the reasons why the applicant believes that unreasonable delays in construction would occur if a conditional permit is not granted
- e) State the necessary approvals which must be obtained in respect of the proposed building and the time in which such approvals will be obtained
- f) State the time in which the plans and specifications of the complete building will be filed with the Chief Building Official
- g) Require the owner and such other persons as the Chief Building Official determines to enter into an agreement with the municipality.
- h) Where the conditions in subsection 4.0 and 4.1 have been fulfilled and where all necessary approvals which must be obtained in respect of the proposed building or project have obtained, in Chief Building Official may, in a case where he or she deems it proper, issue a building permit for a part of the building or project.
- i) Where a building permit is issued for part of a building or project, this issuance shall not be construed to authorize construction beyond the plans for which approval was given or to obligate the Chief Building Official to grant any further permit or permits.

(4.3) Change of Use Permits

Where application is made for a change of use permit under subsection 10(1) of the Act, the application shall:

- a) Contain the information and other requirements provided in subsection 4.1
- b) Include plans and specifications which show the current and proposed occupancy of all parts of the building, and which contain sufficient information to establish compliance with the requirements of the Building Code Act including: floor plans, details of wall, ceiling, floor or roof assemblies identifying required fire resistance ratings and load bearing capacities.

(4.4) Occupancy

Where application is made to occupy an unfinished building, the application shall:

- a. Indicate the total number of units proposed for occupancy
- b. Indicate the total floor area proposed for occupancy

- c. Be accompanied by confirmation from the following authorities that the building is appropriate for occupancy:
 - i. the applicable Hydro authority
 - ii. the applicable Fire Department
 - iii. if the building is not connected to the municipal sewer, the Public Health Sudbury and Districts
 - iv. the municipality's public works department
 - v. if the building is subject to site plan control, the municipality's site plan control department
 - d. Include the final plumbing certificate
 - e. Where the building(s) was designed by an architect, engineer, or both, the opinion in writing of the architect or engineer that the work in the partially completed portion conforms to the Building Code.
 - f. An occupancy permit does not replace, constitute or guarantee a final permit.
- (4.5) Where the conditions in subsection 4.4 have been fulfilled, the Chief Building Official may, in a case where he or she deems it proper, in accordance with Section 2.4.3 of the Building Code, issue a permit to occupy a partially completed building.
- (4.6) Where application is made for a permit to erect a tent, air-supported structure or temporary structure, the application shall:
- a) Contain the information and other requirements provided in subsection 4.0 through 4.1
 - b) Include plans and specifications that contain sufficient information to establish compliance with the requirements of Section 3.1.6. of the Building Code, including floor plans and a site plan
- (4.7) Where compliance with all of the requirements for a permit application is unnecessary or unreasonable, the Chief Building Official may, in cases where he or she deems appropriate, authorize deletion of one or more of the requirements provided the intent and purpose of this By-law is maintained.
- (4.8) Where an application for a permit remains incomplete or inactive or one year after it is made, the application may be deemed by the Chief Building Official to have been abandoned and notice thereof shall be given to the applicant.

5. Plans and Specifications

(5.1) Plans

Every applicant shall furnish sufficient plans, specifications, documents and other information with each application for a permit to enable the Chief Building Official to determine whether the proposed construction, demolition, change of use or occupancy conforms to the Act, the Building Code, municipal By-laws and any other applicable law. The minimum number of plans to be submitted is two (2) sets. The Chief Building Official shall further determine the number of plans, specifications documents and other information required to be furnished with an application for a permit having regard for the requirements of any Act, regulation or By-law respecting the examination or circulation of the application. The plans submitted shall be legible and drawn to scale on paper, cloth or other suitable and durable material. If required by the Chief Building Official, the applicant shall provide working drawings as set out in Schedule "B" attached hereto and forming part of this By-law or as otherwise specified by the Chief Building Official.

(5.2) Site plans

The site plans submitted shall be referenced to a current survey certified by a registered Ontario Land Surveyor and a copy of the survey shall be filed with the Municipality unless this requirement is waived because the Chief Building Official is able, without having a current plan of survey, to determine whether the proposed work conforms to the Act, the Building Code, and all other applicable law. Site plans shall show:

- i. lot size and dimensions of the property
 - ii. setbacks from existing and proposed buildings to the property boundaries and to each other
 - iii. existing and finished ground levels or grades
 - iv. existing rights-of-way, easements and municipal services
 - v. existing and proposed entrances and exits
 - vi. the location and dimensions of required parking areas
 - vii. culverts drainage patterns and watercourses
 - viii. existing and proposed utility plants above grade, including poles and anchors
 - ix. the legal description of the property, and if available, the municipal address
- (5.3) On completion of the construction of a building, the Chief Building Official may require that a set of as constructed plans of the building or any class of buildings, including a plan of survey showing its location, be provided.
- (5.4) The Chief Building Official may refuse an application if any of the above is deemed to be incomplete or insufficient at the time of application
- (5.5) Plans, specification, and other documents provided in accordance with this By-law or otherwise required by the Act become the property of the municipality.

6. Equivalent

- (1) Where an application for a permit or for authorization to make a material change to a plan, specification, document or other information on the basis of which a permit was issued, contains an equivalent material, system or building design for which authorization under Section 9 of the Act is requested, the following information shall be provided:
- a) a description of the proposed material, system or building design for which authorization under section 9 of the Act is requested
 - b) any applicable provisions of the Building Code
 - c) evidence that the proposed material, system or building design will provide the level of performance required by the Building Code.

7. Revision to Permit

After the issuance of a permit under the Act, notice of any material change to a plan, specification, document or other information on the basis of which the permit was issued, must be given the writing to the Chief Building Official together with the details of such change which is not to be made without his or her written authorization.

8. Transfer of Permit

If the registered owner of the land to which the permit applies changes, the permit is transferable to only upon the new owner completing a permit application, to the requirements of Section 4. The new owner shall then be the permit holder for the purpose of the Act and the Building Code and assume all responsibilities for compliance with the permit documents.

9. Refunds

- (1) In the case of withdrawal or abandonment of an application, or the refusal or revocation of a permit, and upon written request by the permit holder, the Chief Building Official shall determine the amount of paid permit fees that may be refunded to the permit holder, if any, in accordance with Schedule "A" attached hereto and forming part of this By-law and the decision of the Chief Building Official is final.
- (2) No refund shall be made after a period ending one (1) year after the final inspection of a building, whichever occurs first.
- (3) No refund shall be made if the calculated refund for any individual permit is less than the prescribed Administration Fee noted in Schedule "A" of this By-law.

- (4) Except as provided above, there shall be no refund of permit fees where a permit has been revoked or transferred.

10. Revocation

The Chief Building Official may revoke a permit issued under the authority and subject to the provisions outlined in subsection 8(10) the Act.

11. Notice Requirements

- (1) Notices of readiness for inspection are required by Section 2.4.5. of the Building Code shall be given by the permit holder to the Chief Building Official for all mandatory inspections at least three (3) business days in advance of the stages of construction specified therein.
- (2) A notice pursuant to this section is not effective until written or oral notice is actually received by the Chief Building Official, by a Building Inspector or designate.

12. Payment of Fees

- 1) Fees for a required permit shall be as set out in Schedule "A" and are due and payable upon submission of an application for a permit. Where an application is made for a conditional or partial permit, fees shall be paid for the complete project.
- 2) No permit shall be issued nor any inspection or inquiry requests be processed until the fees therefor have been paid in full.
- 3) Where the fees payable in respect of an application for a building or demolition permit issued under subsection 8(1) of the Act or a conditional permit under subsection 8(30) of the Act are based on the cost of valuation of the proposed work, the cost of valuation of the proposed work shall be as defined in this By-Law.
- 4) Where fees payable in respect of an application for a change of use permit issued under subsection 10(1) of the Act are based on floor area, floor area shall mean the total floor area of all story levels subject to the change of use.
- 5) The Chief Building Official may place a valuation on the cost of the proposed work for the purposes of establishing the permit fee, and where disputed by the applicant, the applicant shall pay the required fee under protest and, within six months of completion of the project, shall submit an audited statement of the actual costs satisfactory to the Chief Building Official and where the audited costs are determined to be less than the valuation, the Chief Building Official shall issue the appropriate refund
- 6) Works carried out under the authority of the municipality are here by exempted from payment of fees imposed in this section

13. As Constructed Plans

The Chief Building Official may require a waiver of inspection from the architect or engineer and or a set of plans of a building or buildings as constructed, in any permit class category, to be filed with the Chief Building Official upon the completion of construction under such conditions as may be prescribed in the Building Code.

14. Code of Conduct

The Code of Conduct required under section 7.1-(1) of the Act shall be the "Employee Code of Conduct" which governs the conduct of all employees of the Corporation.

15. Offence/Penalty

- (1) Every person who contravenes any provision of this By-law is guilty of an offence

(2) Every person who is convicted of an offence is liable for a fine as provided for in the Provincial Offences Act, R.S.O. 1990, c.P.33.

16. Validity

Should any section, subsection, clause or provision of this By-law be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this By-law as a whole part thereof, other than the part so declared to be invalid.

17. Date of Effect

That this By-law shall come into force and take effect on this 4th day of May, 2021.

18. Repeal

That any prior By-law relating to the content in this By-law be repealed.

19. Schedule "A", Schedule "B" and Schedule "C" are attached and form part of this By-law.

AS READ a FIRST and SECOND time this 4th of May, 2021.

AND AS READ a THIRD and FINAL time and considered passed, in open Council, this 4th of May, 2021.



David Ham, MAYOR

Alton Hobbs, CAO/DEPUTY CLERK

SCHEDULE "A" to By-Law No. 2021-04

CLASSES OF PERMITS, PERMIT FEES AND REFUNDS

Fees are all based on the estimated dollar value of construction for the purposes of determining a building permit fee, however, is not less than the minimum as indicated. Construction Value is determined by incorporating the cost of the valuation of the proposed work including but not limited to the value of material, labour and equipment.

The Chief Building Official may, for any of the following, where there is a dispute, calculate the estimated value of construction at his discretion, based on written estimates provided by a contractor or engineer as requested.

An additional non-refundable Administration Fee of \$50.00 shall apply to all classes of Building Permit Applications.

<u>Class of Permit</u>	<u>Valuation Cost/ft²</u>	<u>Permit Fee</u>
New Construction (a. Main)	\$200.00	\$12.00 per 1,000 (min. \$1200)
New Construction (b. 2 nd Storey)	\$150.00	\$12.00 per 1,000 (additional)
New Construction (c. Basement)	\$100.00	\$12.00 per 1,000 (additional)
Additions & Structural Renovations	\$200.00	\$12.00 per 1,000 (minimum \$300)
Interior Renovations	\$100.00	\$12.00 per 1,000 (minimum \$300)
Demolition/Moving Permit	n/a	\$100.00 per structure
Accessory Building	\$100.00	\$12.00 per 1,000 (minimum \$300)
Temporary Structures	CBO identified	\$100.00 minimum per structure
Change of Use	CBO identified	\$12.00 per 1,000 (minimum \$300)

Other Fees:

Building Permit Renewals	\$100.00 administrative fee
Letter of Compliance/ Removal of Order to comply	\$100.00 administrative fee per occurrence
Failure to establish Permit(s)	Double the initial required Permit Fee(s)

Refunds:

If an application has been submitted; all applicable fees paid; building permit has been issued AND the project has **not** commenced; permit fees may be refunded as follows:

<u>Level of Completion</u>	<u>Rate of refund</u>
a) Administrative functions only	100%*
b) Administrative & Zoning functions only	70%*
c) Administrative, Zoning & plans examination	40%*
d) Permit released & no field inspections completed	30%*

*Any and all administration fees outlined are non-refundable and are not included in this calculation nor are they subject to refundable rates.

SCHEDULE "B" to By-Law No. 2021-04

LIST OF PLANS OR WORKING DRAWINGS

The following is a list of plans or working documents that are required to accompany all applications for permit,

AND THAT two (2) copies of each be supplied:

1. The Site Plan
2. Floor Plans
3. Foundation Plans
4. Framing Plans
5. Roof Plans
6. Reflected Ceiling Plans
7. Sections and Details
8. Building Elevations
9. Electrical Drawings
10. Heating, Ventilation & Air Conditioning Drawings
11. Plumbing Drawings
12. Fire Alarm and Sprinkler Plan

NOTES:

*The Chief Building Official may specify that not all the above-mentioned plans are required to accompany an application for permit on a case-by-case basis.

*That these may be supplied digitally to the Chief Building Official where that possibility exists.

SCHEDULE "C" to By-law 2021-04 respecting

Compliance Forms Used

All forms are based on current legislation and are found on the Provincial website at <https://www.ontario.ca/page/regulatory-roles-construction-and-renovations> under sample compliance forms for inspectors. All forms are pursuant to subsections and clauses as noted below.

- Form 1 - Application for a Permit to Construct or Demolish
- Form 2 - Application for Change of Use Permit
- Form 3 - Order Requiring Tests and Samples [Clause 18(1)(f)]
- Form 4 - Change of Use Permit
- Form 5 - Stop Work Order [Subsection 14(1)]
- Form 6 - Order to Uncover [Subsection 13(6)]
- Form 7 - Order to Not Cover or Enclose [Subsection 12(2) EN]
- Form 8 - Order to Comply [Subsection 15.10]

NOTE: all forms are subject to change and update as legislation and as this by-law requires.

**THE CORPORATION OF THE TOWNSHIP
OF ASSIGINACK**

BY-LAW # 21-06

**BEING A BY-LAW of the Corporation of the Township of Assiginack to Set Tax Ratios
for Municipal Purposes for the Year 2021**

WHEREAS Section 308 (4) of the Municipal Act, 2001 chapter 25, as amended,
Provide the authority for a Municipality to establish Tax Ratios for the current year;

AND WHEREAS the Tax Ratios determine the relative amount of taxation to be borne by
each property class;

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

1. THAT for the taxation year 2021, the tax ratio for property is:

- a) The Residential property class is 1.0000
- b) The Multi-Residential property class is 1.0000
- c) The Commercial Occupied property class is 0.9500
- d) The Commercial Vacant property class is 0.6650.
- e) The Industrial Occupied property class is 0.7700
- f) The Industrial Vacant property class is 0.5005.
- g) The Pipeline property class is 1.1215
- h) The Landfill property class is 0.9500
- i) The Farm property class is 0.2500
- j) The Managed Forest property class is 0.2500

2. THAT this by-law shall come into force and take effect upon third and final reading
hereof.

Read a First and Second Time, this

Read a Third and Final Time and Enacted in Open Council, this

MAYOR

DEPUTY CLERK

seal

THE CORPORATION OF THE TOWNSHIP OF ASSIGNACK

BY-LAW # 21-07

BEING A BY-LAW to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2021

WHEREAS Section 312 of The Municipal Act, 2001, as amended provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

AND WHEREAS Council has set tax ratios by By-Law 20-?, and;

AND WHEREAS the 2021 levy for municipal purposes is \$2,867,533 and;

AND WHEREAS the 2021 levy for education purposes has been set at \$336,544 and;

AND WHEREAS certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province,

NOW THEREFORE the Council of the Corporation of Township of Assignack ENACTS AS FOLLOWS:

1. That the tax rates for 2021 for municipal and education purposes be hereby set as follows

CLASS	MUNICIPAL RATE	EDUCATION RATE	TOTAL RATE
Residential	0.01514052	0.00153000	0.01667052
Multi-Residential	0.01514052	0.00153000	0.01667052
Commercial Occupied	0.01438349	0.00842583	0.02280932
Commercial Vacant	0.01006845	0.00842583	0.01849428
Industrial Occupied	0.01165820	0.00676308	0.01842128
Industrial Vacant	0.00757783	0.00676308	0.01434091
Pipelines	0.01698009	0.00000000	0.01698009
Landfill	0.01438349	0.00980000	0.02418349
Farm	0.00378513	0.00038250	0.00416763
Managed Forest	0.00378513	0.00038250	0.00416763

2. THAT every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in 2 installments as follows:

50% of the final levy shall become due and payable on the 18th day of August 2021; and the balance of the final levy shall become due and payable on the 20th day of October 2021.

3. Non-payment of the amount, as noted, on the dates stated in accordance with this by-law constitutes default. On all taxes of this levy, which are in default after the 18th day of August and after the 20th day of October 2021, a penalty of 1.25 percent shall be added. And thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31st, 2021.
4. On all taxes unpaid as of December 31st, 2021 interest shall be added at the rate of 1.25 percent per month, for each month or fraction thereof in which the arrears continue.

5. All taxes are due and payable to the Township of Assiginack, at the municipal office in Manitowaning, Ontario.

Read for a First and Second time this

Read for a Third and Final time and Enacted in Open Council this

Mayor

Deputy Clerk

Seal

THE CORPORATION OF THE TOWNSHIP OF ASSIGNACK

BY-LAW # 21-08

BEING A BY-LAW of the Corporation of the Township of Assignack to amend By-laws #98-02 and #98-03 to set annual water rates for the Sunsite Estates subdivision and annual water and sewage rates for Manitowaning.

WHEREAS the necessary authority is found in Section 391 of the Municipal Act, S.O., 2001, chapter 25;

AND WHEREAS By-laws #98-02 and 98-03 were enacted by Council on January 21, 1998;

AND WHEREAS proper and appropriate notice of this by-law was given in accordance with By-law #03-12 and Ontario Regulation 244/02;

AND WHEREAS Council deems it desirable to adopt water and or water and sewage rates for 2021;

NOW THEREFORE THAT the Council of the Corporation of the Township of Assignack ENACTS AS FOLLOWS:

1. THAT the flat rate for water for the Sheguiandah Developments subdivision also known as Sunsite Estates be set at \$1,601.95
2. THAT Schedule 'A' of By-law #98-02 be repealed and replaced with Schedule 'A-1', attached to and forming part of this by-law, outlining the 2021 flat water and sewage rates for Manitowaning.
3. THAT the rates will be billed on a monthly basis being due on the last business day of each month.
4. THAT this by-law shall come into force and take effect on the 1st day of January, 2021.

Read for a First and Second time this

Read for a Third and Final time and Enacted in Open Council this

Mayor

Deputy Clerk

Seal

SCHEDULE "A" BY - LAW # 21-**TOWNSHIP OF ASSIGINACK****Water and Sewage Rate**

User - Service Charge	Annual Water Rate	Annual Sewage Rate	Total
Single Family Home	\$797.15	\$598.77	\$1,395.92
Multiple Family Home & Apartments (per apartment)	\$426.91	\$320.66	\$747.57
Public School (per classroom)	\$597.72	\$449.01	\$1,046.73
Store and One Apartment or Attached Residence	\$797.15	\$598.77	\$1,395.92
Office and One Apartment or Attached Residence	\$797.15	\$598.77	\$1,395.92
Laundromat (6 Units only)	\$1,078.90	\$809.88	\$1,888.78
Restaurant and One Apartment or Attached Residence	\$1,423.29	\$1,068.99	\$2,492.28
Hairdressing Shop	\$341.62	\$256.55	\$598.17
Motel and One Attached Residence	\$1,992.72	\$1,496.59	\$3,489.31
Service Station (no car wash)	\$797.15	\$598.77	\$1,395.92
Take Out Restaurant	\$797.15	\$598.77	\$1,395.92
Church	\$797.15	\$598.77	\$1,395.92
Manse or Rectory	\$797.15	\$598.77	\$1,395.92
Arena	\$1,594.30	\$1,197.54	\$2,791.84
Police Station and Residence	\$797.15	\$598.77	\$1,395.92
Museum	\$797.15	\$598.77	\$1,395.92
Municipal Office/Library	\$1,594.30	\$1,197.54	\$2,791.84
Medical Office	\$797.15	\$598.77	\$1,395.92
Municipal Garage	\$797.15	\$598.77	\$1,395.92
Heritage Park	\$797.15	\$598.77	\$1,395.92
Norisle	\$596.52		\$596.52
Municipal Marina	\$797.15	\$598.77	\$1,395.92
Golf Course	\$1,992.72	\$1,496.59	\$3,489.31
Assiginack Curling Club	\$1,992.72		\$1,992.72
Commercial - Bottled Water	\$1,594.30	\$598.77	\$2,193.07

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

BY-LAW # 2021-09

**BEING A BY-LAW OF THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TO AUTHORIZE THE TRANSFER OF A PORTION OF AN UNOPENED ROAD
ALLOWANCE TO THE ABUTTING LANDOWNER, BEING BETWEEN LOTS 25 AND
26, CONCESSION 8, TOWNSHIP OF SHEGUIANDAH.**

WHEREAS the appropriate authority is found in Section 34 of the Municipal Act, 2001 c.25 as amended;

AND WHEREAS pursuant to the Township of Assiginack's Notice By-law caused to be advertised the proposed closure and sale of said road allowance;

AND WHEREAS Section 5(3) of the Municipal Act, S.O., 2001, c 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS no objections have been received to the road closing notice;

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

1. THAT we agree to transfer the unopened road allowance located between lots 25 and 26. Concession 8 to Leah Pezzutto, pursuant to Section 66 of the Municipal Act and the requirements of By-law # 18-28 of the Township of Assiginack.
2. THAT the Cost of land contained in By-law # 18-28 of the Township of Assiginack shall be waived.
3. THAT this by-law shall come into force and take effect upon third and final reading hereof and the sale upon completion of the filing of the necessary plans.

Read a first, second and third time and finally passed this _____ day of _____, 2021.

Mayor: Dave Ham

Deputy Clerk: Alton Hobbs

seal

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

BY-LAW # 2021-10

**BEING A BY-LAW OF THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TO AUTHORIZE THE TRANSFER OF A PORTION OF AN UNOPENED ROAD
ALLOWANCE TO THE ABUTTING LANDOWNER, BEING ADJACENT TO PART 2,
PLAN 31r-2197, TOWNSHIP OF ASSIGINACK.**

WHEREAS the appropriate authority is found in Section 34 of the Municipal Act, 2001 c.25 as amended;

AND WHEREAS pursuant to the Township of Assiginack's Notice By-law caused to be advertised the proposed closure and sale of said road allowance;

AND WHEREAS Section 5(3) of the Municipal Act, S.O., 2001, c 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS no objections have been received to the road closing notice;

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

1. THAT we agree to transfer the unopened road allowance located adjacent to Part 2, Plan 31R-2197 between lots 25 and 26. Concession 8 to The Estate of Dennis Quackenbush, pursuant to Section 66 of the Municipal Act and the requirements of By-law # 18-28 of the Township of Assiginack.
2. THAT this by-law shall come into force and take effect upon third and final reading hereof and the sale upon completion of the filing of the necessary plans.

Read a first, second and third time and finally passed this _____ day of _____, 2021.

Mayor: Dave Ham

Deputy Clerk: Alton Hobbs

seal