

**MUNICIPALITY**



**OF ASSIGINACK**

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**SPECIAL MEETING OF COUNCIL  
IN CHAMBERS**

**Tuesday, March 28, 2023 7:00 pm**

**AGENDA**

**For Consideration:**

- 1. OPENING**
  - a) Adoption of Agenda
  - b) Disclosure of Pecuniary Interest and General Nature Thereof
- 2. ANNOUNCEMENTS**
  - a) Land Acknowledgement Requests
- 3. ADOPTION OF MINUTES**
- 4. DELEGATIONS**
- 5. REPORTS**
- 6. ACTION REQUIRED ITEMS**
  - a) Public Works Departmental Pre Budget Review
  - b) Hilly Grove Cemetery Rates Review
- 7. INFORMATION ITEMS**
- 8. BY-LAWS**
- 9. CLOSED SESSION**
- 10. ADJOURNMENT**

## CAPITAL PROJECTS FOR PUBLIC WORKS 2023 (proposed)

-entrances to town

- new asphalt on Queen St from Michaels Bay to where it meets where we left off approx. \$ 100,000

-new asphalt on Arthur St from Vankougnnet to where we left off approx. \$80,000

\* note that these asphalt prices are not firm as I have no idea where post covid has left things. It seems many of my contacts have retired and I am having trouble getting quotes

-asphalt on the first part of Spragge. We have done major construction on this portion over the years but the bottom line is that the tar and chip won't stand up to the constant turning for the in and out store and I believe the answer to this problem is asphalt approx. \$60,000

-Red Lodge road – this road was in horrible shape last spring. We ditched and replaced culverts last spring. We plan to join with Nemi with a lift of gravel this year approx. \$90,000

- salt shed needs to be replaced approx. \$ 25,000

-docks – we desperately need more docks

-park washrooms - both Mcleans and high falls are in desperate need of updating

-landfill wall. The large concrete wall should be replaced with sheet piling approx. \$35,000

-marina shoreline- we are losing our shoreline between the boat launch and the L dock. This needs to be restored probably using sheet piling. Should involve an engineer

-manholes- Queen and Arthur -replace deteriorating bricks \$10,000

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I just want to point out that this report is more of a summary as it does not contain or address any financials.

This is a list of roads and their present condition.

Cardwell St – this still remains our busiest road. Its surface is asphalt and is in very good condition. The biggest complaint is narrow shoulders. We widened the shoulders on Meridith a few years ago making it much safer

Bidwell Road- 19km is our portion. Its surface is tar and chip. It is in good condition but is in constant need of patching. Some areas need ditching. We plan to re do the hard top on the last 7 km close to Manitowaning this summer

Clover valley Rd- At present completely tar and chip. I plan to re do the hard top on this road this summer. Mitchells hill is still our most dangerous area and will need to be addressed at some point. It has become very busy and has become our second busiest road

McMullins Rd- this road is presently gravel. It is in good condition and needs some ditching. It could be hard topped with a minimal amount of prep.

Clover Valley West- this road is not in great shape as it was not built to handle the amount of traffic it now gets. Its surface is gravel and we have added to it last year giving us time.

Jaggard Rd- this road is presently gravel. It still infringes on the neighbour's property and is too narrow.

Clover Valley East- This road is in good condition with hard top until the intersection of South Bay Shores. This portion has tar and chip for its surface. There is a small section to the top of the hill that is gravel but needs a lot of work including gravel and ditching. This is also the end of our year round maintenance and there is very little room to turn a snow plow. From that point until the road intersects with the shore line road allowance. It is seasonally maintained. Nothing from November till April. The small amount we do every year is a losing battle yet this road gets busier. We receive a lot of complaints about its condition. I would like to do some ditching on this road this year

South Bay Shores- the roads within this subdivision are in good shape and are scheduled to have tar and chip this year

McDonalds Rd- this road has a surface of gravel. It is in good shape having been ditched and having gravel added the last few years. It continues to get busier every year

Black Rock Rd- this road has gravel for a surface. It is very busy in the summer and has very little traffic in the winter. We have done a lot of ditching and added gravel in the last couple of years and this road is in good condition.

Sims Rd- this road has a surface of gravel and is good shape

Squirrel Town Rd- this road has gravel surface. We now maintain it full time as there is now a full time resident. It is 2.5 km long and is not in very good condition. We have done a significant amount of ditching on this road in the last few years and added gravel. The low amount of traffic makes it hard to justify spending a lot of money on how ever the condition continues to deteriorate.

New England Road-this road is currently gravel and is in fairly good condition. It is very busy in the summer and fall and gaining in popularity in the winter. It needs to be ditched in some areas but has had crushed gravel added in the last few years

Gauthiers Rd- this road has gravel for a surface. It is in good condition

Slash Rd-The first 5 km from hwy 6 are tar and chip and are in good condition. The next 5 km that are maintained by Assiginack has gravel for surface. It is in good condition and has gravel added when needed. It does need some ditching.

Church Rd- in good condition with gravel for a surface. We added gravel to it the last few years. This road could be surface treated with very little preparation.

Lower Slash-The lower part to Mclay Subdivision is gravel but in very good condition and ready for surface treatment. The upper part which is 1.3 km is seasonally maintained. It is in poor condition, narrow and needs gravel. Like many of our seasonally maintained we are not able to keep it from deteriorating worse every year.

Mclays Sub Division- these roads are in good condition and were redone with surface treatment three years ago.

Red Lodge Rd- currently gravel. A full lift of gravel is planned this summer as a joint effort with NEMI. We replaced culverts and ditched this road last year

Scotch Line-the first few hundred meters are tar and chip. That part is in bad shape and needs to either be redone or put back to gravel. The rest is currently gravel but is in good shape. It has had a lot of gravel put on it the last few years. We replaced most culverts on this road in 2019

Irish Line- the surface is gravel. It is in good shape but some areas do need ditching

Monkhouse Rd- we reconstructed and straightened the first part. That is in very good condition. The second half is very poor condition. It needs gravel, ditching and to be straightened. It is also very narrow.

Springerbrook- this road has a gravel surface but is in good condition



Corbett's Beach- this road has a gravel surface. It is in poor condition this spring. It will receive gravel this summer. This road is very busy in the summer

Sunsite Estates- these roads are now hard topped . They are all in very good shape

Holiday Haven Rd- the surface is tar and chip. This road is in very good shape as it under went a complete reconstruction in 2014-15

Suckerlake Rd- this road has asphalt for a surface up to the depot. The rest is gravel. This entire road is in very good shape.

High Falls Rd- this road was taken over by us last year and needs a lot of work. It is too narrow, needs ditching and gravel.

Mccauleys Rd- This road is in poor shape and in need of gravel. We have recently ditched it

Aurthur and Queen- these streets are Asphalt but in need of repair. Manholes are the greatest concern and we have to find a way to repair these soon.

Michaels Bay Rd- the section in front of the school has a surface of tar and chip and is in good condition. The other part from Queen St to Hwy 6 is asphalt but in poor condition and needs to be reconstructed. We have ditched most of it.

Town Streets- All the rest of the streets have a surface of tar and chip with the exception of Howe, Campbell and Purple Martin. The portion of streets from Arthur St towards the east are asphalt. All these streets are all in quite good condition.

Partially maintained roads- we have a number of roads that fall under this category. They include Sucker Lake, Fields, Jay Bryant, Davidson, Pine Lake, Cooper Cres, McLennans Cr, Leason Bay, Purple Martin, Bay St North and South, Lisgar, Ivy Lane. These roads are all in poor condition. They continue to cause us problems as they deteriorate every year and we can't justify spending a lot of money. We do however receive many complaints about them.

## Roads

- 95 Kms of road we maintain
- 7 Kms of asphalt, 41 kms of surface treatment, 47 kms of gravel
- 85 Kms are maintained year round leaving us approx. 10 kms of seasonal maintained roads. These vary on amount of maintenance and I would refer you to the bylaw #04-42 that defines it better.
- Car counts which is very handy to know which roads get used the most. Our perception can be clouded by the number of complaints
- From these numbers we determine minimum maintenance standards. The standards go from class 1-6. Most of our roads are class 6 which basically means there is no time frame for maintenance. Cardwell is a class 4. The mainstreets, Bidwell and Clover Valley are class 5. Times to do maintenance on these are in your package
- Maintenance consists of grading, adding gravel, patching, ditching, brushing, signs, snow plowing, sanding
- Our major equipment consists of 3 snow plows/ trucks, loader, backhoe, dozer, number of mowers, one ton dump truck, 2 pickups, garbage truck. One which is equipped with a plow for parking lots and side walks.
- 12 pieces of equipment means by replacing one every 2 years each piece has to last for 24 years

## Other

- While most see us as a roads crew, the truth is we spend less than half our time on roads
- Museum, cemeteries (4) maintenance and cremations, marina, arena, fair grounds, building repairs (7), water lines and plant, sewer lines and lagoon, storm sewers and drains, municipal farm drains, landfill and recycle depot, boat launches and docks, parks, civic addressing, equipment maintenance
- We also spend a significant amount of time helping the user groups. As you volunteers are getting hard to come by and the ones that do volunteer are

getting old. We dedicate one week to Summerfest setup and take down, fall fair the same. Deer show 3 days. Ball tournament setup. Other things like the banners and such

## Personal

- As you can see we are very busy. Its not a job where you complete everything that you want to get done but one where you prioritise and do what is necessary
- I often get asked how many is the right number of public works employees. The answer to that depends on the level of service we want to provide. This year we ran with 2 employees less than the year before. Two people retired. We spend approx. one and a half days doing cemetery maintenance and burials and inevitably fell behind other areas. Patching , grading etc
- Keep in mind as well that when we take on new roads or jobs some thing that used to get done gets left out
- Last term for instance we took on 4 new roads. All short but as the work increases some thing else has to suffer. This winter we will began full maintenance on 2 new roads in the Sunsite subdivision. As a result we had to change our plow routes.
- When things like this happen because as you know we all feel we pay too much in taxes the rate payer can often feel betrayed. No one likes to see a decrease in services
- As that happens the local self proclaimed engineers appear with their view of how to fix the roads. While each road is different, the bottom line is that almost all of roads were built for a very low volume of traffic and any of the older roads do not have a proper base. While we keep them functional the fact is to fix them properly is unaffordable. Recent prices show that to build a road to municipal standards would cost approx. 245,000 per km. (\$80 per ft)
- There also seems to be a mis conception on how projects and maintenance is done. There seems to be the idea out there that we wait on council for direction and immediately go and take care of what ever request was made. In truth what we do is, we have a white board where tasks are listed

as they come to my attention whether through the CAO, a member of council or a complaint. Most come from my routine patrols. From that list I choose what we intend to do that week. However those plans usually change as situations arise.

- Winter maintenance and scheduled are based on bus routes and getting the children safely to and from school. We often have requests streets earlier for people to get to work and we oblige where ever possible. This isn't always possible however

## Assiginack Equipment Report ~~2022~~ 2023

#1- excavator – the excavator is a 1972 which almost speaks for itself. It has been out of working order for a while but we have recently found a lead on parts that are not made any more. My goal is to fix it enough to use at the landfill but it will never be at point where I will feel comfortable using it else where

#2 – 2016 Sterling- this is the newest snow plow. It is an automatic and there are no issues at this time.

#3- 1982 Ford- the old tandem we used to use for garbage. It is at the point where it is no longer usable and will get a price from the scrap yard for it

#4-2004 single axle- this truck is no longer useable but we do have a truck very similar to it and are saving many dollars in parts that we rob off of it

#5- One ton 2012- this truck is quite useful and in good shape.

#6- Dodge ¾ ton 2015- in very good shape. We have a plow that we maintain sidewalks and parking lots attached

#7-2007 Sterling Tandem- This truck is now 17 years old and hopefully will be replaced this fall

#8 – this is the used pickup we bought this summer for our maintenance position. It is a 2010 and starting to show its age

#9- 1998 Grader- This machine was bought new during the last term of council. It is equipped to plow to snow as well as grade

#10 steamer – our new steamer was purchased in 2019

#11-mower 2020 this mower is in excellent shape still

Loader 2013- a very valuable piece of equipment and in very good shape. The loader has taken so much pressure off of the rest of the equipment and extended the life of the backhoe, grader, dozer and excavator

#12 -tractor- the David Brown is a late 1960's model. It does not work well and we now use it for cutting rough areas such as around the lagoon.

Branson- we purchased this machine for its versatility. It has a mower. Unfortunately the motor is seized and I am working on solutions. A mechanic is coming in the next few weeks to help determine if it is fixable or if we need a new motor

#13-dozor 1991 John Deere- we spent some time getting it running the last few days and it seems to working fairly well. It will be a huge asset at the landfill

#14-backhoe 2008- this machine is in good shape and increases in importance without the excavator. It now has in excess of 15 000 hrs and is at the point where we need to decide if we are going to keep it until it dies or trade it in.

#15- 20 ton float- This float gets us by what we need especially now as the excavator and dozer are not moved from the land fill much. We use it for other things like moving docks.

#16 2008 single axle (bumble bee)- this is the used truck we purchased in 2018. It is a nice size for tight areas around town.



We have had a lot of trouble with it in the past but this winter seems to have gone rather smooth

Notes- with 15 pieces of equipment that means replacing one every year would mean replaced at 15 years old. Every two years would be every 30 years.

-we are trying to get on a 14 year cycle per truck. That means replacing one every 7 years. That's why we need to replace a plow truck asap

Please don't hesitate to contact me should you have any questions regarding our equipment.

Ron

## ASSIGINACK PUBLIC WORKS REPORT ~~2019~~ 2023

Public works carries a large scope of work and I will try to touch on as many as possible.

Buildings – our buildings are in relatively good shape. Maintaining them is always tough but we are managing. Storage or lack of is always a problem

Public works garage as you are aware just had the roof redone. The steel walls should be replaced in the near future

Coverall- in good shape. We have added a balcony and stairs to help with storage.

Marina- I will let the marina report deal with most of this. The docks however need to be addressed. We have no extras. We have some up at the yard that need to be repaired and the rest have been used at the various boat launches. We have ordered pontoons and plan to repair some this spring.

Depot (landfill) this is an area that needs to be addressed very soon. Our wall needs to be repaired however I don't want to do any thing here until we have a long term plan. Now that our expansion has been turned down we are in trouble here as we are without a doubt over capacity.

These problems have to be addressed

Drains- as you are aware we are presently looking for a drainage superintendent. They are in better condition than the public would have you believe but do need on going maintenance

Public works is involved one way or another in almost every aspect throughout the municipality. I think that most of the individual reports should cover any questions from areas such as museum, library, norisle, arena, etc

As always if you have any questions or need any clarification on these reports please don't hesitate to call.

Ron

# Memo

**To:** Mayor & Council  
**From:** Deb  
**Date:** March 22, 2023  
**Re:** Hilly Grove Cemetery – Bylaw to amend rates

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Further to the presentation given at the prior Committee of the Whole Meeting, please find attached a copy of the 2021 Audited Financial Statements for the Hilly Grove Cemetery.

Background information – Cemetery staff over the years have always been paid through the township's payroll system and then the cost of wages, benefits, etc have been billed back to the cemetery. The cemetery has not been able to fully cover these costs in a number of years. As you can see in the audited statements, at the end of 2021, the cemetery owed the township approximately \$72,500, with only \$55,000 in the bank. When the additional amounts owed to the Care and Maintenance funds at the end of the year are taken into account, the cemetery was in a Net Debt situation of \$32,517. At the end of 2022, the cemetery was able to repay a portion of the amount owing, however, they still owe the township approximately \$35,000. The Audited statements have not been received yet for 2022, but you will receive a copy as soon as they are, and a copy is always posted to the township's website.

The proposed rate increases will help to pay down this debt, as well as start to build a reserve for future capital requirements at the cemetery. The cemetery does hold money in provincially regulated Care and Maintenance funds, however, there are very limited items that this money can be used for, and the cemetery would have to have approval from the Bereavement Authority of Ontario (BAO) prior to doing so and that approval would be on the condition that the capital amounts are paid back into the fund.

Thank you,



Deb MacDonald  
Treasurer



## 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, 2021, 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, 2021, 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.

**HILLY GROVE CEMETERY BOARD**  
**Statement of Financial Position**  
**December 31, 2021 with comparative figures for 2020**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash	55,180	36,875
Accounts receivable	5,135	2,635
<b>Total Assets</b>	60,315	39,510
<b>Financial Liabilities</b>		
Accounts Payable	182	180
Due to Township of Assiginack	72,624	56,794
Due to Perpetual Care Trust	14,863	8,773
Due to Monument Trust	5,163	2,833
<b>Total Liabilities</b>	92,832	68,580
<b>Net Debt</b>	(32,517)	(29,070)

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

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## **HILLY GROVE CEMETERY BOARD**

### **Note to the Financial Statements**

**December 31, 2021**

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#### **1. ACCOUNTING POLICIES**

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

##### **a) Basis of Accounting**

###### **i) Accrual Accounting**

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

###### **ii) Financial Instruments**

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

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

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

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

#### **2. TRUST FUNDS**

Trust funds administered by the Board amounting to \$122,102 (2020- \$113,682) 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 (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**

*Freelandt Caldwell Reilly LLP*

Chartered Professional Accountants  
Licensed Public Accountants

Sudbury, Ontario  
May 3, 2022



# Notice to the Profession: Reminder – Changes to the FBCSA on cemetery care and maintenance funds and accounts

25 Nov 2021

Changes to Ontario Regulation 30/11 under the *Funeral, Burial and Cremation Services Act, 2002 (FBCSA)* come into effect on News Year's Day.

## Cemetery care and maintenance funds and accounts

The changes, which come into force on **Jan. 1, 2022**, will:

- Permit non-commercial cemetery operators to access the capital portion of a cemetery care and maintenance fund or account to increase the capacity of a cemetery. This is subject to approval from the Registrar of the Bereavement Authority of Ontario (BAO), under the condition that the capital is paid back into the trust fund or account.
- Increase minimum care and maintenance fund/account contribution amounts. **Please see the table for additional information, in:**
  - English; or
  - French.
- Require the Minister to review the prescribed care and maintenance fund/account contribution amounts every five years.

Notice to the Profession