

MUNICIPALITY  **OF ASSIGINACK**

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

REGULAR MEETING OF COUNCIL
IN CHAMBERS
Tuesday, July 18, 2023, at 7:00 pm
AGENDA

1. OPENING

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

2. ANNOUNCEMENTS

3. ADOPTION OF MINUTES

- a.) Minutes of the Special Meeting of Council of July 4, 2023
- b.) Minutes of the Regular Meeting of Council of June 20, 2023
- c.) Minutes of the Roller Mills Committee of June 21, 2023
- d.) Minutes of the Assiginack Museum Committee of June 14, 2023
- e.) Minutes of the Strategic Planning Advisory Committee of June 13, 2023

4. DELEGATIONS

- a.) Freelandt, Caldwell, Reilly: Presentation of 2022 Audited Financials

5. REPORTS

- a.) 2023 Treasurer's Budget to Actuals Quarterly Statements (June 30, 2023)
- b.) Public Works Report

6. ACTION REQUIRED ITEMS

- a) Accounts for Payment: General \$ 408,881.77
 Payroll \$ 55,699.38

7. INFORMATION ITEMS

8. BY-LAWS

- a.) 2023-12: Mobile Food Vendor By-Law
- b.) 2023-13: Procurement By-Law

9. CLOSED SESSION

10. ADJOURNMENT

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

The Special Meeting of the Council of the Corporation of the Township of Assiginack was held in the Council Chambers on Tuesday, July 4, 2023, at 7:00 pm.

Present: Mayor Brenda Reid
Councillor Dwayne Elliott
Councillor Janice Bowerman: Excused
Councillor Jennifer Hooper
Councillor Robert Maguire

Staff: Alton Hobbs, CAO
Heidi Ferguson, Clerk
Deb MacDonald, Treasurer
Freda Bond, Tax and Utilities Manager
Jackie White, Public Events Coordinator
Crystal Lentir, Administrative Assistant

Public: Ray Scott

OPENING:

#147-12-2023 D. Elliott – R. Maguire

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

CARRIED

AGENDA:

#148-12-2023 R. Maguire – D. Elliott

THAT the agenda for this meeting be approved as presented.

CARRIED

DISCLOSURE OF PECUNIARY INTEREST: NONE

ANNOUNCEMENTS: NONE

ADOPTION OF MINUTES: NONE

DELEGATIONS: NONE

REPORTS: NONE

ACTION REQUIRED ITEMS:

#149-12-2023 D. Elliott – J. Hooper

THAT the following tenders have been received for the Clover Valley Schoolhouse from the following:

Mahlon Streicher	\$5,000.00
Renee Zilio	\$1,006.00
Glen Gibson	\$23,000.00

AND WHEREAS Council accepts and awards this tender to Glen Gibson in the amount of \$23,000.00.

Recorded Vote

Councillor Janice Bowerman- Excused
Councillor Dwayne Elliott – Yea
Councillor Jennifer Hooper- Yea
Councillor Rob Maguire- Nay
Mayor Brenda Reid- Yea

CARRIED

#150-12-2023 R. Maguire – D. Elliott

THAT we approve the following appointments to the Recreation Committee:

Margit Alberti
Lisa Hallaert
Mathieu Page
Councillor Jennifer Hooper

CARRIED

NOTE: Discussion was held regarding a request the municipality received to conduct work on a shoreline road allowance by removing trees and leveling the ground to construct an airplane hanger. Council determined that they would like more information and staff clarification before deciding on this request.

NOTE: Discussion was held regarding a request the municipality received asking that the municipality install a covered pipe to the lake on a deeded easement at Sunsite Estates, to better allow for drainage. Council determined that this is a civil matter amongst neighbours.

NOTE: Discussion was held regarding the next steps for the (AAEC). Council would like to explore how we can proceed with the project and would like to seek input from the community's user groups. A list of user groups will be drafted and invited to a future meeting with the Architect present for further discussion.

#151-12-2023 R. Maguire – J. Hooper

THAT Council authorizes a donation to the Assiginack Curling Club equal to the municipal portion of its 2023 property taxes and to be reviewed annually.

CARRIED

NOTE: Discussion was held regarding the Roller Mill Committee's request to Council for the committee to issue a Request for Quotations, to have a qualified contractor assess the building. Council agreed that the committee could issue a Request for Quotation to do so.

INFORMATION ITEMS

NOTE: Council acknowledged receipt of the following information items and had no questions on these items.

Terms of Reference: Parks and Recreation Committee

Roller Mills Committee

Strategic Planning Advisory Committee

NOTE: Mayor Reid presented Alton Hobbs, CAO with a certificate and pin, to recognize his twenty years of service with the Township of Assiginack.

#152-12-2023 J. Hooper – R. Maguire

THAT in accordance with By-Law 02-02 as amended, and Section 239 of the Municipal Act, as amended, Council proceeds to a Closed Session at 7:40pm. In order to attend to a matter pertaining to d.) Labor relations or employee negotiations.

CARRIED

#153-12-2023 J. Hooper – R. Maguire

THAT we adjourn from our Closed Session at 8:22pm, accept the Minutes of the previous closed session, and resume our Regular Meeting.

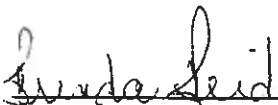
CARRIED

CLOSING:


#154-12-2023 R. Maguire – J. Hooper

THAT we adjourn at 8:23 pm until the next regular meeting or call of the Chair.

CARRIED



Brenda Reid, MAYOR



Heidi Ferguson, CLERK

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

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

The Regular Meeting of the Council of the Corporation of the Township of Assiginack was held in the Council Chambers on Tuesday, June 20, 2023, at 7:00 pm.

Present: Mayor Brenda Reid
Councillor Dwayne Elliott
Councillor Janice Bowerman: Excused
Councillor Jennifer Hooper
Councillor Robert Maguire

Staff: Alton Hobbs, CAO
Heidi Ferguson, Clerk
Deb MacDonald, Treasurer
Jackie White, Public Events Coordinator
Crystal Lentir, Administrative Assistant

Public: Members of the Burns Warf Theatre Group

OPENING:

#124-11-2023 R. Maguire - J. Hooper

THAT the Regular Meeting of the Council of the Corporation of the Township of Assiginack be opened for business at 7:00 pm, with a quorum of members present, with Mayor Reid presiding as Chair.

CARRIED

The Land Acknowledgement was read.

AGENDA:

#125-11-2023 J. Hooper - D. Elliott

THAT the agenda for this meeting be amended by adding 5a.) Public Works Report and amend item 7c.) PHSD Quarterly Report to DSAB: Quarterly Report.

CARRIED

DISCLOSURE OF PECUNIARY INTEREST:

Councillor Hooper disclosed pecuniary interest in 6c) Consent Application B11-23 Quackenbush (and abstained from all discussions and the passing of the resolution)

ANNOUNCEMENTS:

Mayor Reid welcomed and introduced Heidi Ferguson as the new Municipal Clerk.

ADOPTION OF MINUTES:

#126-11-2023 J. Hooper - R. Maguire

THAT we accept the minutes of the Regular Council Meeting of May 16, 2023.

CARRIED

#127-11-2023 J. Hooper - D. Elliott

THAT we accept the minutes of the Special Council Meeting of May 30, 2023.

CARRIED

#128-11-2023 R. Maguire - J. Hooper

THAT we accept the minutes of the Committee of the Whole Meeting of June 6, 2023.

AND THAT we confirm the following actions from that meeting:

- a) Manitowaning Agricultural Society Request
- b) Request to cross an Unopened Road Allowance
- c) Request to allow a legal non-conforming accessory building to be rebuilt
- d) Manitowaning Sidewalks Discussion
- e) Manitowaning Water System Capacity Study
- f) Signs and Hitching Post Request
- g) Fishing off the Header at the Marina
- h) Church Road Schoolboard Request
- i) Animal Control Napier Street Complaint
- j) Arena Manager Report

CARRIED

#129-11-2023 J. Hooper - D. Elliott

THAT we acknowledge receipt of the minutes of the Manitoulin Municipal Association Meeting of April 19, 2023.

CARRIED

#130-11-2023 R. Maguire - J. Hooper

THAT we acknowledge receipt of the minutes of the Community Policing Advisory Committee Meeting of May 10, 2023.

CARRIED

#131-11-2023 J. Hooper - D. Elliott

THAT we accept the minutes of the Strategic Planning Advisory Committee Meeting of June 13, 2023.

CARRIED

DELEGATIONS:

#132-11-2023 J. Hooper - R. Maguire

THAT we thank the Burns Wharf Theatre Players for attending this meeting and for their presentation to Council.

CARRIED

REPORTS:

#133-11-2023 J. Hooper - D. Elliott

THAT we acknowledge receipt of the June 16, 2023, report of the Public Works Superintendent.

CARRIED

ACTION REQUIRED ITEMS:

#134-11-2023 R. Maguire - J. Hooper

THAT Council authorizes the following Accounts for Payment: General \$ 248,088.58 pursuant to the attached Treasurer's Statement of Accounts.

CARRIED

#135-11-2023 J. Hooper - D. Elliott

THAT Council authorizes the following Accounts for Payment: Payroll \$ 50,787.81 pursuant to the attached Treasurer's Statement of Accounts.

CARRIED

#136-11-2023 R. Maguire - J. Hooper

THAT the following tenders have been received for the provision of Aggregates from the following contractors:

E. Corbiere	\$134,458.70 (including HST)
Don Eadie Construction	\$129,091.12 (including HST)
Mike Varey	\$128,096.80 (including HST)

AND THAT Council accepts and awards this tender to Mike Varey.

CARRIED

#137-11-2023 J. Hooper - D. Elliott

THAT the following tenders have been received for the provision of Winter Sand from the following contractors:

E. Corbiere	\$24,295.00 (including HST)
Don Eadie Construction	\$25,888.30 (including HST)
Mike Varey	\$26,204.70 (including HST)

AND THAT Council accepts and awards this tender to E. Corbiere.

CARRIED

#138-11-2023 J. Hooper - R. Maguire

THAT the following tenders have been received for the provision of Surface Treatment from the following contractors:

Miller Paving	\$626,472.00 (including HST)
Duncor Ent. Inc.	\$694,498.00 (including HST)
Beamish Conc. Inc.	\$585,340.00 (including HST)

AND THAT Council accepts and awards this tender to Beamish Conc. Inc.

CARRIED

#139-11-2023 J. Hopper - D. Elliott

THAT the following tender has been received for the Painting of the Arena Boards from:

Windows Unlimited	\$8,013.00 (including HST)
-------------------	----------------------------

AND THAT Council accepts and awards this tender to Windows Unlimited.

CARRIED

#140-11-2023 R. Maguire - D. Elliott

THAT we inform the Manitoulin Planning Board that we have no objections to Consent Application B11-23.

CARRIED

NOTE: Councillor J. Hooper declared a pecuniary interest and abstained from all discussions and the passing of this resolution.

#141-11-2023 J. Hooper - D. Elliott

THAT we inform the Manitoulin Planning Board that we are satisfied that Consent Application B40-22 has met the requirements of condition number three.

CARRIED

#142-11-2023 J. Hooper - R. Maguire

THAT Council donates \$ 250.00 towards the Marc Hovingh Memorial Ride.

CARRIED

#143-11-2023 R. Maguire - D. Elliott

THAT Council donates \$ 1,500.00. to the Manitoulin Cycling Club for the purpose of purchasing their own event liability insurance for their Mountain Bike Racing Events.

CARRIED

INFORMATION ITEMS:

#144-11-2023 J. Hooper - R. Maguire

THAT we acknowledge receipt of the following correspondence items:

- a.) Stormont, Dundas & Glengarry: Provincial Policy Statement Amendments
- b.) MPAC: Quarterly Report and 2023 FONOM Presentation.
- c.) DSAB: Quarterly Report
- d.) CPAC: HTA Statistics and Project Lifesaver.
- e.) Northern Producer Animal Health Network: Veterinary Assistance Program
- f.) Bradford West Gwillimbury: Right to Repair

CARRIED

BY-LAWS:

#145-11-2023 R. Maguire - J. Hooper

BE IT RESOLVED THAT By-law #2023-11, being a by-law to Amend Zoning By-Law 80-20, be given a first, second and third and final reading and enacted in open council.

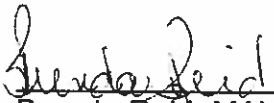
CARRIED

CLOSING:


#146-11-2023 J. Hooper - D. Elliott

THAT we adjourn at 7:36 pm until the next regular meeting or call of the Chair.

CARRIED



Brenda Reid, MAYOR



Heidi Ferguson, CLERK

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



JUNE 21, 2023 ROLLER MILLS COMMITTEE MEETING MINUTES

PRESENT:

COMMITTEE:

Brenda Reid (c), Jennifer Hooper(c), Delmer Fields, Jane Moggy, and Fionn Closs

STAFF:

EDO: Shelba Millette

1. MEETING DECLARED OPEN BY CHAIR @ 6:55 P.M.

2. APPROVAL OF AGENDA

MOTION: 2023 – 02

Moved by: J.Hooper

Seconded by: F.Closs

WHEREAS RMC has been provided the Agenda for the meeting of June 21, 2023,
BE IT RESOLVED THAT the agenda for this meeting be approved. CARRIED

3. APPROVAL OF RMC Terms of Reference (TOR)

MOTION: 2023 – 03

Moved by: F.Closs

Seconded by: J.Hooper

BE IT RESOLVED THAT the RMC TOR be accepted as presented. CARRIED

4. EDO POWERPOINT: INTRO.

MOTION: 2023 – 04

Moved by: J.Hooper

Seconded by: D.Fields

That RMC recognize EDO: Shelba Millette's presentation CARRIED

5. COUNCIL REQUEST

MOTION: 2023 – 05

Moved by: J.Moggy

Seconded by: F.Closs

That RMC request from Assiginack Council a 'Structural Integrity Report' be completed
on the Roller Mills to ensure it can be utilized as a commercial building. CARRIED

6. ADJOURNMENT

MOTION: 2023 – 06

Moved by: J.Moggy

WHEREAS the business of the RMC meeting has concluded,
BE IT RESOLVED THAT this meeting be adjourned at 8:00 P.M. CARRIED

Signature: RMC Chair

Signature: RMC Recording Secretary

DATE: June 26, 2023

Next Meeting Date: July 19, 2023

ASSIGINACK MUSEUM COMMITTEE MEETING – JUNE 14, 2023, 7:00 P.M., ASSIGINACK MUSEUM

Present: Alice Pennie, Burke Pennie, Janice Bowerman, Hugh Moggy, Jen Hooper, Brenda Reid, Kelsey Maguire, Lori Case

Regrets: Amy Reid

Meeting chaired by Kelsey in Amy's absence. Land acknowledgement read.

Motion made by Hugh, seconded by Janice that minutes of May 9, 2023 meeting be adopted as read.

Motion made by Jen, seconded by Hugh that agenda be approved as presented.

UPDATES:

Kelsey advised that the summer student will begin July 3, 2023.

Kelsey indicated that he has been working on the Grant application and should have it completed by the end of the week.

Kelsey advised the Daycare will be coming to the museum for a tour on July 18, 2023, at 10:00 a.m., approximately 30 kids. Kelsey thought he and the student could handle the tour, however he will advise if any volunteers are required.

Discussion held on the disposal of the thrashing machine. Possibly get in touch with the scrap yard in M'Chigeeng, Jen advised she would look into this. Burke also indicated Carl Ruby may be interested in this machine if it is in working order. Motion made by Hugh, seconded by Janice that permission is granted to dispose of the thrashing machine.

REPAIRS:

Discussion was held on necessary repairs/maintenance on buildings. There is \$8500.00 left from the Historical Society, painting to be part of this and \$5000.00 was budgeted for repairs. It was decided that repairing the logs on the school house and re pairing the roof on the Pioneer home were the two most important repairs. As far as Brenda knows, Ron was going to get a price for steel roofing and also possibly cedar shingles also. Brenda will check with him. The school house will possibly need a cement pad underneath it, Ron to look at it and see what needs to be done, Kelsey also mentioned chimneys on the museum, since they are decorative and capped off, it was felt that these were not a priority. Kelsey indicated Kyle Bond had taken pictures of the chimneys and will try and obtain a copy for our files. The trim on the museum needs to be finished pairing and money was set aside for this purpose. Jen suggested to contact Judith Peters son who has Bern advertising as a professional painter, and obtain a price and ensure he has insurance. Storage building will be out on hold at this time. Hugh also mentioned the jail door being out up, maybe Terry Moggy could dig post holes to have this completed,

ROLLER MILLS:

Theatre belongings and books have been removed. Kelsey has gone down and taken pictures and has the inventory lists pretty well ready. Biggest issue will be sorting out what is loaned and contacting owners or family members and what is donated,

ASSIIGINACK MUSEUM COMMITTEE MEETING – JUNE 14, 2023

MARKETS:

Markets will continue at the museum this summer, commencing July 7, 2023, and every Friday until the end of August, from 10:00 a.m, until 2:00 p.m, All are welcome and anything e,g, yard sale items, May also be brought and sold. Will be advertised on Facebook and Jen also suggested a flyer be printed up and put in mailboxes.

OPEN HOUSE:

Open House planned for July 15, 2023 and will coincide with Summerfest. Admission will be free all day and tea/coffee/treats will be provided from 10:00 a.m, until 2:00 p,m, Kelsey still has a display of the history of Summerfest and will put it on display at the museum at this time,

Meeting adjourned at 8:20 p.m. by Janice, Next meeting tentatively scheduled for July 4, 2023 at 7:00 p.m. This date could tentatively change to Thursday July 6, 2023.



JUNE 13, 2023 SPAC COMMITTEE MEETING MINUTES

PRESENT:

COMMITTEE:

Brenda Reid, Dwayne Elliot, Jennifer Hooper (7:05 P.M. arrival), and Rob Maguire

STAFF:

EDO: Shelba Millette

1. MEETING DECLARED OPEN BY CHAIR @ 7:00 P.M.

2. APPROVAL OF AGENDA

MOTION: 2023 – 02

Moved by: R. Maguire

Seconded by: D. Elliott

WHEREAS SPAC has been provided the Agenda for the meeting of June 13, 2023,
BE IT RESOLVED THAT the agenda for this meeting be approved. CARRIED

3. APPROVAL OF SPAC Terms of Reference (TOR)

MOTION: 2023 – 03

Moved by: D. Elliott

Seconded by: R. Maguire

BE IT RESOLVED THAT the SPAC TOR be accepted as presented. CARRIED

4. EDO POWERPOINT: INTRO.

MOTION: 2023 – 04

Moved by: R. Maguire

Seconded by: J. Hooper


That SPAC recognize EDO: Shelba Millette's presentation CARRIED

5. ADJOURNMENT


MOTION: 2023 – 05

Moved by: D. Elliott

WHEREAS the business of the SPAC meeting has concluded,
BE IT RESOLVED THAT this meeting be adjourned at 8:35 P.M. CARRIED



Signature: SPAC Committee Chair



Signature: SPAC Recording Secretary

DATE: June 14, 2023

RECEIVED
JUN 02 2023

THE TOWNSHIP OF ASSIGINACK
CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2022

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, 2022, 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, 2022, 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.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Consolidated Statement of Financial Position****December 31, 2022 with comparative figures for 2021**

	2022	2021
	\$	\$
Financial Assets		
Cash	5,798,775	4,655,113
Term deposits	54,850	46,975
Taxes receivable (note 2)	344,980	406,161
User charges receivable	395,103	410,839
Grants receivable	330,539	159,299
Other accounts receivable	153,123	205,983
Investment in government business enterprise (note 3)	259,156	259,156
	7,336,526	6,143,526
Financial Liabilities		
Accounts payable and accrued liabilities	372,648	527,753
Deferred revenue	421,953	172,716
Deferred revenue - obligatory funds (note 4)	327,206	257,070
Long-term debt (note 5)	1,124,474	1,212,683
Obligations under capital lease (note 6)	30,064	58,325
Landfill closure and post-closure liability (note 7)	468,549	438,641
	2,744,894	2,667,188
Net Assets (note 8)	4,591,632	3,476,338
Non-financial Assets (note 9)		
Tangible capital assets (note 10)	15,856,428	15,700,881
Prepaid expenses	57,873	30,419
	15,914,301	15,731,300
Accumulated Surplus	20,505,933	19,207,638

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 Changes in Net Assets****Year ended December 31, 2022 with comparative figures for 2021**

	Budget	2022	2021
	\$	Actual	Actual
		\$	\$
Annual Surplus	1,914,896	1,298,295	409,590
Acquisition of tangible capital assets	(1,881,609)	(893,525)	(672,516)
Amortization of tangible capital assets	-	737,978	693,267
Gain on disposal of tangible capital assets	-	-	(29,002)
Proceeds on disposal of tangible capital assets	-	-	29,002
Change in prepaid expenses	-	(27,454)	(170)
Change in net assets	33,287	1,115,294	430,171
Net Assets, beginning of year	3,476,338	3,476,338	3,046,167
Net Assets, end of year	3,509,625	4,591,632	3,476,338

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, 2022**

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, 2022

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, 2022**

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:

	2022	2021
	\$	\$
Long-term investment, beginning of year	259,156	248,162
Township's share of operating earnings (loss) for the year	-	10,994
Long-term investment, end of year	259,156	259,156

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:

	2022	2021
	\$	\$
Financial Position		
Financial assets	323,574	323,574
Financial liabilities	204,877	204,877
Net assets	118,697	118,697
Non-Financial Assets		
Tangible capital assets	636,500	636,500
Inventory and prepaid expenses	22,272	22,272
	658,772	658,772
Accumulated surplus	777,469	777,469
Results of Operations		
Revenue	237,177	237,177
Expenses	237,177	204,195
Net earnings (loss)	-	32,982

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2022**

5. LONG-TERM DEBT

	2022	2021
	\$	\$
BMO Bank of Montreal demand term loan, repayable in monthly instalments of \$4,517 plus interest at the bank's prime rate of interest per annum, unsecured, maturing July 2033	578,217	627,888
BMO Bank of Montreal demand term loan, repayable in monthly instalments of \$1,701, plus interest at the bank's prime rate of interest per annum, unsecured, maturing June 2036	255,976	274,684
BMO Bank of Montreal demand term loan, repayable in monthly instalments of \$2,078, including interest at the bank's prime rate of interest per annum, unsecured, maturing August 2035	276,863	293,800
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	13,418	16,311
	1,124,474	1,212,683

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

2023	94,498
2024	95,603
2025	96,769
2026	98,001
2027	95,427
Thereafter	644,176
	1,124,474

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2022**

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:

	2022	2021
	\$	\$
To be used:		
- for the general increase in taxation and user charges	(2,986,760)	(3,070,498)
- to be recovered from tax and user charges for the repayment of long-debt and landfill liability	1,623,087	1,709,649
- for the general operations of joint and local boards	321,304	331,937
- for reserves and reserve funds	5,634,001	4,505,250
	<u>4,591,632</u>	<u>3,476,338</u>

9. NON-FINANCIAL ASSETS

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2022**

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:

	2022	2021
	\$	\$
Manitoulin-Sudbury District Services Board	386,730	380,156
Sudbury & District Health Unit	41,673	38,947
	428,403	419,103

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

	2022	2021
	%	%
Manitoulin-Sudbury District Services Board	3.560	3.530
Sudbury and District Health Unit	0.459	0.459

12. TRUST FUNDS

Trust funds administered by the Township amounting to \$214,165 (2021 - \$205,151) 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, 2022

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.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2022**

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 2022 was \$61,789 (2021 - \$60,673) for current service and is included as an expenditure on the consolidated statement of operations.

At December 31, 2022, the OMERS pension plan had total assets of \$155.8 billion (2021 - \$137.8 billion) and an accumulated deficit of \$6.678 million (2021 - \$3.131 million deficit).

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:

	\$
2023	238,518
2024	242,653
2025	246,888
2026	251,228
2027	255,677

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2022**

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 \$51,111 (2021 - \$35,001).

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, 2022 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

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, 2022, 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, 2022, 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.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS
Statement of Financial Position
December 31, 2022

	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	89,361	32,217	204,627
Due from (to) Township	-	-	-	-	10,886	(1,348)	9,538
Net Assets	230	15,628	57,581	9,610	100,247	30,869	214,165

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, 2022**

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 (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

Espanola, Ontario
TBD

ASSIGINACK PUBLIC LIBRARY BOARD
Statement of Operations and Changes in Net Assets
Year ended December 31, 2022 with comparative figures 2021

	Budget	2022 (Actual)	2021 (Actual)
	\$	\$	\$
Revenues			
Municipal contribution	41,685	41,685	41,685
Province of Ontario contributions	3,483	3,483	3,483
Donations	-	2,484	-
Interest and fines	-	656	305
Total Revenues	45,168	48,308	45,473
Expenditures			
Wages and employee benefits	34,492	33,060	32,761
Books and other library materials and equipment	4,893	4,199	4,585
Rent	1,200	1,200	1,200
Miscellaneous	1,810	923	466
Telephone	980	865	862
Office supplies	1,075	632	641
Insurance	168	168	168
Membership and conference	550	-	110
Total Expenditures	45,168	41,047	40,793
Annual surplus	-	7,261	4,680
Net assets, beginning of year	48,317	48,317	43,637
Net assets, end of year	48,317	55,578	48,317

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

ASSIGINACK PUBLIC LIBRARY BOARD
Notes to the Financial Statements
December 31, 2022

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:

	2022	2021
	\$	\$
To be used:		
- for the general reduction of user charges	52,895	45,634
- for the reserve fund	2,683	2,683
	<u>55,578</u>	<u>48,317</u>

3. CASH FLOW STATEMENT

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

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

Espanola, Ontario
TBD

ASSIGINACK MUSEUM BOARD**Statement of Operations and Changes in Net Assets****Year ended December 31, 2022 with comparative figures for 2021**

	2022	2021
	\$	\$
Revenues		
Municipal grant	20,000	20,000
Province of Ontario	7,071	5,283
Government of Canada	4,000	5,000
Admission, sales and other	3,686	2,623
Total Revenues	34,757	32,906
Expenditures		
Wages	24,275	15,161
Utilities	4,344	4,390
Repairs and maintenance	1,589	1,490
Telephone	1,010	1,589
Operating supplies and materials	247	-
Advertising and memberships	219	140
Total Expenditures	31,684	22,770
Annual surplus	3,073	10,136
Net assets, beginning of year	27,182	17,046
Net assets, end of year	30,255	27,182

The accompanying notes are an integral part of these 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, 2022, 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, 2022, 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, 2022 with comparative figures for 2021

	2022	2021
	\$	\$
Financial Assets		
Cash	19,526	55,180
Accounts receivable	135	5,135
Total Assets	19,661	60,315
Financial Liabilities		
Accounts Payable	-	182
Due to Township of Assiginack	34,728	72,624
Due to Perpetual Care Trust	10,886	14,863
Due to (from) Monument Trust	(1,348)	5,163
Total Liabilities	44,266	92,832
Net Debt	(24,605)	(32,517)

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

HILLY GROVE CEMETERY BOARD

Note to the Financial Statements

December 31, 2022

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 \$131,116 (2021- \$122,102) 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

Chartered Professional Accountants
Licensed Public Accountants

Espanola, Ontario
TBD

HILLY GROVE CEMETERY BOARD
TRUST FUNDS

Statement of Operations and Changes in Net Assets
Year ended December 31, 2022 with comparative figures for 2021

	Perpetual Care	Monuments	2022	2021
	\$	\$	\$	\$
Net assets, beginning of year	92,773	29,329	122,102	113,682
Receipts				
Sales	6,100	1,150	7,250	6,700
Interest earned	1,374	390	1,764	1,720
	7,474	1,540	9,014	8,420
Expenditures	-	-	-	-
Net assets, end of year	100,247	30,869	131,116	122,102

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

orporation of the Township

Year End: December 31, 2022

Trial balance

6.3

Preparer JUP 04/14/23	Reviewer KEE 05/08/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	%Chg
1020 Petty Cash	153.62	0.00	0.00	153.62	139.62	10
1030 Float	100.00	0.00	0.00	100.00	100.00	0
1050 Bank-Current	<u>131,786.38</u>	<u>0.00</u>	<u>0.00</u>	<u>131,786.38</u>	<u>108,700.04</u>	<u>21</u>
A Cash	132,040.00	0.00	0.00	132,040.00	108,939.66	21
1210 A/R MUNICIPAL	0.00	0.00	0.00	0.00	5,000.00	(100)
1220 A/R General	<u>1,011.16</u>	<u>0.00</u>	<u>0.00</u>	<u>1,011.16</u>	<u>0.00</u>	<u>0</u>
C Accounts receivable	1,011.16	0.00	0.00	1,011.16	5,000.00	(80)
2300 Due to/for Municipality	(99,661.28)	(2,800.00)	0.00	(102,461.28)	(86,423.10)	19
2400 Due to/from Historical Society	(31.00)	0.00	0.00	(31.00)	(31.00)	0
2610 Vacation payable	<u>(303.22)</u>	<u>0.00</u>	<u>0.00</u>	<u>(303.22)</u>	<u>(303.22)</u>	<u>0</u>
BB Accounts payable and accrued li:	(99,995.50)	(2,800.00)	0.00	(102,795.50)	(86,757.32)	18
3500 Opening Surplus	(27,182.34)	0.00	0.00	(27,182.34)	(17,045.76)	59
TINC Net income(Loss)	<u>(5,873.32)</u>	<u>2,800.00</u>	<u>0.00</u>	<u>(3,073.32)</u>	<u>(10,136.58)</u>	<u>(70)</u>
Retained earnings	(33,055.66)	2,800.00	0.00	(30,255.66)	(27,182.34)	11
4001 Provincial Grants	(7,071.00)	0.00	7,071.00	0.00	0.00	0
4100 Federal Grants	(6,800.00)	2,800.00	0.00	(4,000.00)	(5,000.00)	(20)
4220 Other Ontario grants	0.00	0.00	(7,071.00)	(7,071.00)	(5,283.00)	34
4300 Municipal Levy-\$13,000	(20,000.00)	0.00	0.00	(20,000.00)	(20,000.00)	0
4500 Admission - Museum	(2,779.65)	0.00	0.00	(2,779.65)	(1,353.00)	105
4520 Sales - Museum	(59.50)	0.00	0.00	(59.50)	(124.25)	(52)
4530 Book Sales	(349.45)	0.00	0.00	(349.45)	(50.00)	599
4570 150th Celebration Revenues	0.00	0.00	0.00	0.00	(790.00)	(100)
4600 Donations	(450.00)	0.00	0.00	(450.00)	(306.20)	47
4700 Miscellaneous	<u>(46.98)</u>	<u>0.00</u>	<u>0.00</u>	<u>(46.98)</u>	<u>0.00</u>	<u>0</u>
10 Revenue	(37,556.58)	2,800.00	0.00	(34,756.58)	(32,906.45)	6
5800 Advertising	119.09	0.00	0.00	119.09	0.00	0
5820 Memberships	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>140.00</u>	<u>(29)</u>
210 Advertising and promotion	219.09	0.00	0.00	219.09	140.00	56
5320 Office expenses	<u>247.02</u>	<u>0.00</u>	<u>0.00</u>	<u>247.02</u>	<u>0.00</u>	<u>0</u>
490 Office and general	247.02	0.00	0.00	247.02	0.00	0
5210 Security System	323.40	0.00	0.00	323.40	984.40	(67)
5250 Maintenance Expenses	1,162.15	0.00	0.00	1,162.15	506.06	130
5390 Miscellaneous expense	<u>103.61</u>	<u>0.00</u>	<u>0.00</u>	<u>103.61</u>	<u>0.00</u>	<u>0</u>
Repairs and maintenance	1,589.16	0.00	0.00	1,589.16	1,490.46	7

Corporation of the Township of Assiginack Museum

6.4

Year End: December 31, 2022

Adjusting journal entries

Date: 01/01/22 To 12/31/22

Preparer JUP 03/07/23	Reviewer KEE 03/05/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/22	Due to/for Municipality	2300	10.1		2,800.00		
1	12/31/22	Federal Grants	4100	10.1	2,800.00			
To reallocate grant to municipality								
					2,800.00	2,800.00		
Net Income (Loss)			3,073.32					

Corporation of the Township of A

6.3

Year End: December 31, 2022

Trial balance

Preparer JUP 04/03/23	Reviewer KEE 05/08/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount	Chg %Chg
1020 Petty Cash	10.00	0.00	0.00	10.00	10.00	0.00	0
1050 Bank-Current-1012-379	6,706.93	0.00	0.00	6,706.93	33,030.13	(26,323.20)	(80)
1060 Bank-SA-5075-801	46,080.75	2,494.91	0.00	48,575.66	38,380.75	10,194.91	27
1070 Library Board Account - 8991-	105.95	(30.00)	0.00	75.95	5.95	70.00	1176
A Cash	52,903.63	2,464.91	0.00	55,368.54	71,426.83	(16,058.29)	(22)
1200 Accounts receivable	0.00	0.00	0.00	0.00	10,421.25	(10,421.25)	(100)
C Accounts receivable	0.00	0.00	0.00	0.00	10,421.25	(10,421.25)	(100)
2300 Due to/r Municipality	0.00	0.00	0.00	0.00	(33,740.09)	33,740.09	(100)
2610 Vacation payable	210.29	0.00	0.00	210.29	210.29	0.00	0
2700 Accounts- payable	0.58	0.00	0.00	0.58	0.58	0.00	0
BB Accounts payable and accru	210.87	0.00	0.00	210.87	(33,529.22)	33,740.09	(101)
2800 Reserve	(2,683.00)	0.00	0.00	(2,683.00)	(2,683.00)	0.00	0
3000 Opening Surplus	(45,635.86)	0.00	0.00	(45,635.86)	(40,955.88)	(4,679.98)	11
...TINC Net income(Loss)	(4,795.64)	(2,464.91)	0.00	(7,260.55)	(4,679.98)	(2,580.57)	55
ZZ Retained earnings	(53,114.50)	(2,464.91)	0.00	(55,579.41)	(48,318.86)	(7,260.55)	15
4300 Municipal grant	(41,758.06)	73.06	0.00	(41,685.00)	(41,685.00)	0.00	0
10 Revenue	(41,758.06)	73.06	0.00	(41,685.00)	(41,685.00)	0.00	0
4200 Ont operating grant	(3,483.00)	0.00	0.00	(3,483.00)	(3,483.00)	0.00	0
10.1 Provincial Grants	(3,483.00)	0.00	0.00	(3,483.00)	(3,483.00)	0.00	0
4450 Friends of the Library(F.O.T.L)	0.00	(2,483.73)	0.00	(2,483.73)	0.00	(2,483.73)	0
4700 Interest & fines revenue	(644.35)	(11.18)	0.00	(655.53)	(305.46)	(350.07)	115
10.3 Donations and Misc	(644.35)	(2,494.91)	0.00	(3,139.26)	(305.46)	(2,833.80)	928
5600 Insurance	168.00	0.00	0.00	168.00	168.00	0.00	0
400 Insurance	168.00	0.00	0.00	168.00	168.00	0.00	0
5650 Membership & conference	0.00	0.00	0.00	0.00	110.00	(110.00)	(100)
470 Membership fees	0.00	0.00	0.00	0.00	110.00	(110.00)	(100)
5260 Interest & bank charges exp	0.00	30.00	0.00	30.00	62.55	(32.55)	(52)
5300 Accounting & Bookkeeping	0.00	0.00	0.00	0.00	100.00	(100.00)	(100)
5330 Housekeeping	206.17	0.00	0.00	206.17	303.23	(97.06)	(32)
5390 Miscellaneous expense	759.56	(73.06)	0.00	686.50	0.00	686.50	0
480 Miscellaneous	965.73	(43.06)	0.00	922.67	465.78	456.89	98
5320 Office supplies	532.09	0.00	0.00	532.09	353.38	178.71	51

06/02/23

7:34 AM

Corporation of the Township of Assiginack Library

6.4

Year End: December 31, 2022
 Adjusting journal entries
 Date: 01/01/22 To 12/31/22

Preparer JUP 04/03/23	Reviewer KEE 05/08/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement	
1	12/31/22	Bank-SA-5075-801	1060	A. 3	11.18				
1	12/31/22	Interest & fines revenue	4700	A. 3		11.18			
		To record interest earned on GICs						Recurring	
2	12/31/22	Library Board Account - 8991-258	1070	A. 2		30.00			
2	12/31/22	Interest & bank charges exp	5260	A. 2	30.00				
		To record board bank transactions						Recurring	
3	12/31/22	Municipal grant	4300		73.06				
3	12/31/22	Miscellaneous expense	5390			73.06			
		To adjust levy balance							
4	12/31/22	Bank-SA-5075-801	1060	A. 5	2,483.73				
4	12/31/22	Friends of the Library(F.O.T.L.)	4450	A. 5		2,483.73			
		To record funds from Friends of the Library							
					2,597.97	2,597.97			
Net Income (Loss)			7,260.55						

orporation of the Township of Assiginack

6.3

Year End: December 31, 2022

Trial balance

Preparer JUP 04/03/23	Reviewer KEE 04/16/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount	Chg %	Chg
1050 Bank-Current-1020-950	19,526.98	0.00	0.00	19,526.98	55,179.76	(35,652.78)	(65)	
A Cash	19,526.98	0.00	0.00	19,526.98	55,179.76	(35,652.78)	(65)	
1200 Accounts receivable	5,134.84	(5,000.00)	0.00	134.84	5,134.84	(5,000.00)	(97)	
C Accounts receivable	5,134.84	(5,000.00)	0.00	134.84	5,134.84	(5,000.00)	(97)	
2300 Due to/for Municipality	(34,728.16)	0.00	0.00	(34,728.16)	(72,624.44)	37,896.28	(52)	
2350 Due to/for Perpetual Care	(14,862.50)	3,976.50	0.00	(10,886.00)	(14,862.50)	3,976.50	(27)	
2351 Due to Monument Trust	(5,162.50)	6,510.50	0.00	1,348.00	(5,162.50)	6,510.50	(126)	
2441 HST FEDERAL PORTION PAID OUT	0.00	0.00	0.00	0.00	(70.00)	70.00	(100)	
2442 HST PROVINCIAL PORTION PAID OUT	0.00	0.00	0.00	0.00	(112.00)	112.00	(100)	
BB Accounts payable and accrued liabilities	(54,753.16)	10,487.00	0.00	(44,266.16)	(92,831.44)	48,565.28	(52)	
3500 Opening Surplus	32,516.84	0.00	0.00	32,516.84	29,070.71	3,446.13	12	
NETINC Net income(Loss)	(2,425.50)	(5,487.00)	0.00	(7,912.50)	3,446.13	(11,358.63)	(330)	
ZZ Retained earnings	30,091.34	(5,487.00)	0.00	24,604.34	32,516.84	(7,912.50)	(24)	
4300 Municipal grant / Levy	(4,000.00)	0.00	0.00	(4,000.00)	(4,000.00)	0.00	0	
4310 Tehkummah Twp Levy	(5,000.00)	2,500.00	0.00	(2,500.00)	(2,500.00)	0.00	0	
4320 Central Manitoulin Levy	(5,000.00)	2,500.00	0.00	(2,500.00)	(2,500.00)	0.00	0	
10 Revenue	(14,000.00)	5,000.00	0.00	(9,000.00)	(9,000.00)	0.00	0	
4400 Plot sales	(7,475.31)	0.00	0.00	(7,475.31)	(6,764.61)	(710.70)	11	
4410 PLOT CARE AND MAINTENANCE	(6,100.00)	0.00	0.00	(6,100.00)	(4,250.00)	(1,850.00)	44	
4450 Cremation	(3,500.00)	0.00	0.00	(3,500.00)	(3,700.00)	200.00	(5)	
4550 Monument Sales	(100.00)	0.00	100.00	0.00	0.00	0.00	0	
4555 Monument Care and Maintenance	0.00	0.00	(1,150.00)	(1,150.00)	(2,450.00)	1,300.00	(53)	
10.1 Plot Sales	(17,175.31)	0.00	(1,050.00)	(18,225.31)	(17,164.61)	(1,060.70)	6	
4430 Opening\Closing graves	(5,300.00)	0.00	0.00	(5,300.00)	(2,488.50)	(2,811.50)	113	
4500 Donations	0.00	0.00	0.00	0.00	(3,000.00)	3,000.00	(100)	
4560 CALL OUT REVENUE	(700.00)	0.00	0.00	(700.00)	(1,450.00)	750.00	(52)	
4700 Interest & fines	0.00	0.00	0.00	0.00	(21.08)	21.08	(100)	
10.2 Other Revenues	(6,000.00)	0.00	0.00	(6,000.00)	(6,959.58)	959.58	(14)	
5210 Grass cutting & Mtce	1,483.61	0.00	0.00	1,483.61	3,023.01	(1,539.40)	(51)	
5220 INTERMENT PAYMENT	4,550.00	0.00	0.00	4,550.00	1,750.00	2,800.00	160	
5230 CALL OUT FEE	(50.00)	0.00	0.00	(50.00)	0.00	(50.00)	0	
5400 Hydro	371.00	0.00	0.00	371.00	329.88	41.12	12	
5500 Professional fees	279.00	0.00	0.00	279.00	0.00	279.00	0	
5610 Misc expense	1,214.68	0.00	0.00	1,214.68	2,265.86	(1,051.18)	(46)	
5640 Interest & bank charges	(1,763.00)	1,763.00	0.00	0.00	0.00	0.00	0	
5700 Perpetual care-plot sales	11,450.00	(5,350.00)	0.00	6,100.00	4,250.00	1,850.00	44	
5710 CARE AND MAINTENANCE - MONUMENTS	7,000.00	(6,900.00)	1,050.00	1,150.00	2,450.00	(1,300.00)	(53)	
Office and general	24,535.29	(10,487.00)	1,050.00	15,098.29	14,068.75	1,029.54	7	

Corporation of the Township of Assignack Cemetary

Year End: December 31, 2022

Adjusting journal entries

Date: 01/01/22 To 12/31/22

6.4

Preparer JUP 03/31/23	Reviewer KEE 03/30/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/22	Due to/for Perpetual Care	2350	BB. 2		1,373.50		
1	12/31/22	Due to Monument Trust	2351	BB. 2		389.50		
1	12/31/22	Interest & bank charges	5640	BB. 2	1,763.00			
		To reallocate interest revenue					Recurring	
2	12/31/22	Due to/for Perpetual Care	2350	BB. 2	11,450.00			
2	12/31/22	Due to/for Perpetual Care	2350	BB. 2		6,100.00		
2	12/31/22	Due to Monument Trust	2351	BB. 2	8,050.00			
2	12/31/22	Due to Monument Trust	2351	BB. 2		1,150.00		
2	12/31/22	Perpetual care-plot sales	5700	BB. 2		11,450.00		
2	12/31/22	Perpetual care-plot sales	5700	BB. 2	6,100.00			
2	12/31/22	CARE AND MAINTENANCE - MONUMENTS	5710	BB. 2		8,050.00		
2	12/31/22	CARE AND MAINTENANCE - MONUMENTS	5710	BB. 2	1,150.00			
		To reconcile perpetual care and monument					Recurring	
3	12/31/22	Accounts receivable	1200	C. 10		5,000.00		
3	12/31/22	Tehkummah Twp Levy	4310	C. 10	2,500.00			
3	12/31/22	Central Manitoulin Levy	4320	C. 10	2,500.00			
		To adjust levys						
					33,513.00	33,513.00		
Net Income (Loss)			7,912.50					

Corporation of the Township of A
Year End: December 31, 2022
Trial balance

6.3

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount	Chg %Chg
01-010-00-702 Petty Cash-Administ	300.00	0.00	0.00	300.00	300.00	0.00	0
01-010-00-707 Bank: Marina Accou	23,528.81	0.00	0.00	23,528.81	24,145.13	(616.32)	(3)
01-010-00-708 Petty Cash-CAP	300.00	0.00	0.00	300.00	300.00	0.00	0
01-010-00-709 General Account-Ba	5,432,874.58	0.00	34,330.68	5,467,205.26	4,275,198.16	1,192,007.10	28
01-010-00-714 Petty Cash-Landfill	100.00	0.00	0.00	100.00	100.00	0.00	0
A Cash	5,457,103.39	0.00	34,330.68	5,491,434.07	4,300,043.29	1,191,390.78	28
01-012-00-710 Tax Registrations - \	16,500.00	0.00	0.00	16,500.00	16,500.00	0.00	0
01-012-00-738 Land Acquired For T	5,700.00	0.00	0.00	5,700.00	5,700.00	0.00	0
01-013-00-732 Current Taxes Rece	143,317.90	0.00	0.00	143,317.90	203,424.21	(60,106.31)	(30)
01-013-00-733 Previous Year 1	59,842.53	0.00	0.00	59,842.53	86,839.25	(26,996.72)	(31)
01-013-00-734 Previous Year 2	46,718.47	0.00	0.00	46,718.47	47,248.01	(529.54)	(1)
01-013-00-735 Previous Year 3	30,095.32	0.00	0.00	30,095.32	63,203.82	(33,108.50)	(52)
01-013-00-736 1997 Taxes Receiva	84,394.71	0.00	0.00	84,394.71	36,409.39	47,985.32	132
01-013-00-737 Current Yr Penalty &	3,675.00	0.00	0.00	3,675.00	0.00	3,675.00	0
01-013-00-738 Previous Year 1 Per	2,036.56	0.00	0.00	2,036.56	0.00	2,036.56	0
01-013-00-739 Previous Year 2 Per	1,556.24	0.00	0.00	1,556.24	1,169.02	387.22	33
01-013-00-740 Previous Year 3 Per	2,022.55	0.00	0.00	2,022.55	8,929.32	(6,906.77)	(77)
01-013-00-741 1997 Penalty & Inter	21,320.64	0.00	0.00	21,320.64	8,937.97	12,382.67	139
02-024-00-079 Allowance for Tax R	(50,000.00)	0.00	0.00	(50,000.00)	(50,000.00)	0.00	0
B Taxes Receivable	367,179.92	0.00	0.00	367,179.92	428,360.99	(61,181.07)	(14)
01-012-00-715 Due from Federal PI	(0.01)	0.00	0.00	(0.01)	(0.01)	0.00	0
01-012-00-726 Due From Federal C	175,555.25	0.00	0.00	175,555.25	48,242.74	127,312.51	264
01-012-00-734 GST Reconciliation	14,000.89	0.00	0.00	14,000.89	34,684.46	(20,683.57)	(60)
02-020-00-790 HST-Federal ITC	963.51	0.00	0.00	963.51	1,155.80	(192.29)	(17)
02-020-00-791 HST-Provincial ITC	1,541.63	0.00	0.00	1,541.63	1,845.06	(303.43)	(16)
02-020-00-792 HST-Federal Rebate	2,873.11	0.00	0.00	2,873.11	5,313.07	(2,439.96)	(46)
02-020-00-793 HST-Provincial Reba	3,400.50	0.00	0.00	3,400.50	6,676.96	(3,276.46)	(49)
02-020-00-794 HST Collected - Fed	(1,662.97)	0.00	0.00	(1,662.97)	(1,168.58)	(494.39)	42
02-020-00-795 HST Collected - Pro	(2,661.57)	0.00	0.00	(2,661.57)	(1,872.97)	(788.60)	42
C. 1 A/R CANADA	194,010.34	0.00	0.00	194,010.34	94,876.53	99,133.81	104
01-012-00-712 Due From Provincial	154,983.72	0.00	0.00	154,983.72	111,056.13	43,927.59	40
01-012-00-714 Due from Province F	55.46	0.00	0.00	55.46	55.46	0.00	0
C. 2 A/R ONTARIO	155,039.18	0.00	0.00	155,039.18	111,111.59	43,927.59	40
01-012-00-721 Due From Other Mu	49,533.33	0.00	0.00	49,533.33	98,849.16	(49,315.83)	(50)
C. 3 A/R OTHER MUNICIPALITIE	49,533.33	0.00	0.00	49,533.33	98,849.16	(49,315.83)	(50)
12-00-724 Due From Frontage	11,529.04	0.00	0.00	11,529.04	10,562.25	966.79	9
01-012-00-731 Consumer Water/Se	149,167.62	0.00	0.00	149,167.62	119,232.07	29,935.55	25

orporation of the Township of A

6.3-2

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
06-260-00-557 Building Permits	(67,082.47)	0.00	0.00	(67,082.47)	(47,569.45)	(19,513.02)	41
06-275-00-542 Trailer Licensing Fee	(9,000.00)	0.00	0.00	(9,000.00)	0.00	(9,000.00)	0
11.2 LICENCES AND PERMITS	(78,432.47)	0.00	0.00	(78,432.47)	(49,094.45)	(29,338.02)	60
04-064-00-549 Canada Post Office	(30,646.16)	0.00	0.00	(30,646.16)	(29,753.61)	(892.55)	3
04-064-00-550 Bank of Montreal Re	(11,025.72)	0.00	0.00	(11,025.72)	(11,025.72)	0.00	0
04-066-00-549 Library Rental Reve	(1,200.00)	0.00	0.00	(1,200.00)	(1,200.00)	0.00	0
04-066-00-550 Manitoulin Streams	(13,805.28)	0.00	0.00	(13,805.28)	(13,805.28)	0.00	0
11.3 RENTS, CONCESSIONS AN	(56,677.16)	0.00	0.00	(56,677.16)	(55,784.61)	(892.55)	2
05-112-00-531 Penalties & Interest	(20,003.10)	0.00	0.00	(20,003.10)	1.20	(20,004.30)	****
12.3 PENALTIES AND INTERES	(20,003.10)	0.00	0.00	(20,003.10)	1.20	(20,004.30)	****
08-430-01-511 Water Capital Penal	(5,394.25)	0.00	0.00	(5,394.25)	0.00	(5,394.25)	0
08-430-01-584 Penalties	(10,667.58)	0.00	0.00	(10,667.58)	0.00	(10,667.58)	0
4 PENALTIES AND INTERES	(16,061.83)	0.00	0.00	(16,061.83)	0.00	(16,061.83)	0
05-112-00-523 Interest Income	(117,154.95)	0.00	0.00	(117,154.95)	(32,580.00)	(84,574.95)	260
13.2 INTEREST - OTHER	(117,154.95)	0.00	0.00	(117,154.95)	(32,580.00)	(84,574.95)	260
11-582-00-594 Donations	0.00	0.00	0.00	0.00	(13,682.76)	13,682.76	(100)
14.1 DONATIONS	0.00	0.00	0.00	0.00	(13,682.76)	13,682.76	(100)
05-112-00-532 Aggregate Fees - (C	(9,276.60)	0.00	0.00	(9,276.60)	(2,473.60)	(6,803.00)	275
14.3 OTHER	(9,276.60)	0.00	0.00	(9,276.60)	(2,473.60)	(6,803.00)	275
04-062-00-547 Transfer from Reser	(5,895.67)	0.00	0.00	(5,895.67)	0.00	(5,895.67)	0
08-411-00-547 Transfer from Reser	0.00	0.00	0.00	0.00	(37,647.18)	37,647.18	(100)
08-430-01-547 Contribution from Re	0.00	0.00	0.00	0.00	(101,118.77)	101,118.77	(100)
11-528-00-635 Community Garden	0.00	0.00	0.00	0.00	(536.08)	536.08	(100)
11-582-00-547 Transfer From Own	0.00	0.00	0.00	0.00	(5,149.37)	5,149.37	(100)
17.2 CONTRIBUTIONS FROM RI	(5,895.67)	0.00	0.00	(5,895.67)	(144,451.40)	138,555.73	(96)
05-107-00-512 Federal	(2,684.79)	0.00	0.00	(2,684.79)	(2,684.79)	0.00	0
19.1 PIL - CANADA	(2,684.79)	0.00	0.00	(2,684.79)	(2,684.79)	0.00	0
05-107-00-515 Provincial	(8,985.90)	0.00	0.00	(8,985.90)	(8,985.90)	0.00	0
19.5 PIL - ONTARIO OTHER	(8,985.90)	0.00	0.00	(8,985.90)	(8,985.90)	0.00	0
05-107-00-511 Tax Assistance Act -	(5,923.12)	0.00	0.00	(5,923.12)	(5,923.12)	0.00	0
10 PIL - MUNICIPAL ENTERPI	(5,923.12)	0.00	0.00	(5,923.12)	(5,923.12)	0.00	0

orporation of the Township of A

6. 3-4

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
04-060-01-625 Sundry	(14,094.45)	0.00	0.00	(14,094.45)	(10,452.40)	(3,642.05)	35
04-062-00-549 Candidate Deposits	(300.00)	0.00	0.00	(300.00)	0.00	(300.00)	0
05-102-00-530 Tax Certificates	(6,730.00)	0.00	0.00	(6,730.00)	(7,990.00)	1,260.00	(16)
05-102-00-546 NSF Fees	(100.00)	0.00	0.00	(100.00)	0.00	(100.00)	0
05-102-00-627 Photocopy Revenue	(655.50)	0.00	0.00	(655.50)	(262.75)	(392.75)	149
30C GENERAL GOVERNMENT	(22,539.35)	0.00	0.00	(22,539.35)	(20,652.85)	(1,886.50)	9
06-248-00-536 Ontario Grant Livest	(4,801.80)	0.00	0.00	(4,801.80)	(6,091.80)	1,290.00	(21)
31.4 PROTECTIVE INSPECTION	(4,801.80)	0.00	0.00	(4,801.80)	(6,091.80)	1,290.00	(21)
06-180-00-559 M.T.O. Call - Outs	(2,549.46)	0.00	0.00	(2,549.46)	(13,431.00)	10,881.54	(81)
06-180-00-571 Costs Recovered	(317.80)	0.00	0.00	(317.80)	(314.01)	(3.79)	1
31C.1 FIRE	(2,867.26)	0.00	0.00	(2,867.26)	(13,745.01)	10,877.75	(79)
06-290-00-572 Canine Fines & Pen	(1,690.00)	0.00	0.00	(1,690.00)	(980.00)	(710.00)	72
31.4 PROTECTIVE INSPECTIO	(1,690.00)	0.00	0.00	(1,690.00)	(980.00)	(710.00)	72
07-301-00-625 Sundry Revenue-Ad	(10,214.52)	0.00	0.00	(10,214.52)	0.00	(10,214.52)	0
07-302-00-625 Roads Revenue	(2,300.25)	0.00	0.00	(2,300.25)	(2,520.00)	219.75	(9)
32C.1 ROADWAYS	(12,514.77)	0.00	0.00	(12,514.77)	(2,520.00)	(9,994.77)	397
08-424-01-550 WW - OCIF	0.00	0.00	0.00	0.00	(104,319.00)	104,319.00	(100)
33.3 WATERWORKS	0.00	0.00	0.00	0.00	(104,319.00)	104,319.00	(100)
08-411-00-535 Stewardship Ontario	(23,926.30)	0.00	0.00	(23,926.30)	(16,398.49)	(7,527.81)	46
33.6 ENVIRONMENTAL	(23,926.30)	0.00	0.00	(23,926.30)	(16,398.49)	(7,527.81)	46
08-407-00-506 Residential Sewage	(99,066.52)	0.00	0.00	(99,066.52)	(96,102.58)	(2,963.94)	3
08-407-00-508 S.S.R. On Comm/In	(37,486.04)	0.00	0.00	(37,486.04)	(35,295.16)	(2,190.88)	6
33C.1 SANITARY SEWER	(136,552.56)	0.00	0.00	(136,552.56)	(131,397.74)	(5,154.82)	4
08-430-01-507 Residential Water R	(251,926.40)	0.00	0.00	(251,926.40)	(256,759.62)	4,833.22	(2)
08-430-01-508 Water Fill-up Stator	(6,101.00)	0.00	0.00	(6,101.00)	(7,149.75)	1,048.75	(15)
08-430-01-509 WTP CAPITAL LEV	(47,955.60)	43,759.12	0.00	(4,196.48)	(7,068.50)	2,872.02	(41)
08-430-01-510 WTP CAPITAL LEV	(20,722.08)	19,201.32	0.00	(1,520.76)	(3,048.60)	1,527.84	(50)
08-430-01-580 Frontage Interest	(966.79)	0.00	0.00	(966.79)	(875.47)	(91.32)	10
08-430-01-581 Commercial Flat Ra	(51,331.44)	0.00	0.00	(51,331.44)	(52,492.53)	1,161.09	(2)
33C.3 WATERWORKS	(379,003.31)	62,960.44	0.00	(316,042.87)	(327,394.47)	11,351.60	(3)
08-411-00-622 TIPPING FEES-DUM	(1,398.00)	0.00	0.00	(1,398.00)	(1,323.00)	(75.00)	6
33.5 WASTE DISPOSAL	(1,398.00)	0.00	0.00	(1,398.00)	(1,323.00)	(75.00)	6

Corporation of the Township of A

6. 3-6

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount	Chg	%Chg
37C. 5 TILE DRAINAGE/SHORE I	0.00	0.00	0.00	0.00	(1,142.46)	1,142.46	(100)	
04-050-00-001 SALARIES COUNCI	29,200.34	0.00	0.00	29,200.34	29,347.16	(146.82)	(1)	
04-050-00-021 Employee Benefits	1,397.50	0.00	0.00	1,397.50	1,337.92	59.58	4	
41A. 1 MC WAGES & BENEFITS	30,597.84	0.00	0.00	30,597.84	30,685.08	(87.24)	0	
04-050-00-051 Photocopy Costs - C	2,200.00	0.00	0.00	2,200.00	0.00	2,200.00	0	
04-050-00-069 Professional Fees	0.00	0.00	0.00	0.00	2,360.07	(2,360.07)	(100)	
04-050-00-073 Workshops/Training	734.61	0.00	0.00	734.61	0.00	734.61	0	
04-050-00-080 MHC Contributions	3,774.83	0.00	0.00	3,774.83	3,000.00	774.83	26	
04-050-00-081 Public Relations	16,894.49	0.00	0.00	16,894.49	14,334.90	2,559.59	18	
04-061-00-045 Elections Expenses	12,108.30	0.00	0.00	12,108.30	308.80	11,799.50	3821	
41A. 3 MC MATERIALS	35,712.23	0.00	0.00	35,712.23	20,003.77	15,708.46	79	
04-050-00-079 Provision for Reserv	0.00	0.00	0.00	0.00	6,466.87	(6,466.87)	(100)	
061-00-079 Transfer to Reserve	0.00	0.00	0.00	0.00	1,691.20	(1,691.20)	(100)	
41A. 8 MC TRANSFERS TO OWN	0.00	0.00	0.00	0.00	8,158.07	(8,158.07)	(100)	
04-055-00-001 Salaries - Full Time	333,184.28	(850.72)	0.00	332,333.56	313,414.99	18,918.57	6	
04-055-00-005 Salaries-Part Time	0.00	0.00	0.00	0.00	438.96	(438.96)	(100)	
04-055-00-021 Employee Benefits-f	37,215.31	0.00	0.00	37,215.31	33,805.76	3,409.55	10	
04-055-00-023 Employee Benefits -	31,981.09	0.00	0.00	31,981.09	29,997.69	1,983.40	7	
04-057-00-070 Fringe Benefit Paym	25,377.62	0.00	0.00	25,377.62	25,324.70	52.92	0	
04-063-00-001 Salaries Full Time	0.00	0.00	0.00	0.00	11,417.83	(11,417.83)	(100)	
04-063-00-005 Salaries - Part Time	0.00	0.00	0.00	0.00	476.17	(476.17)	(100)	
04-063-00-021 Employee Benefits	0.00	0.00	0.00	0.00	1,424.43	(1,424.43)	(100)	
41B. 1 GEN GOVT SUPPORT WA	427,758.30	(850.72)	0.00	426,907.58	416,300.53	10,607.05	3	
05-103-00-141 Interest On Borrowir	16,006.21	0.00	0.00	16,006.21	14,778.72	1,227.49	8	
05-103-00-142 Interest on long-term	0.00	0.00	11,380.75	11,380.75	7,442.50	3,938.25	53	
41B. 2 GEN GOVT SUPPORT LO	16,006.21	0.00	11,380.75	27,386.96	22,221.22	5,165.74	23	
04-057-00-044 Supplies and Servic	908.53	0.00	0.00	908.53	934.11	(25.58)	(3)	
04-057-00-045 Office Supplies/Mate	10,373.97	0.00	0.00	10,373.97	6,112.61	4,261.36	70	
04-057-00-047 Telephone	6,788.56	0.00	0.00	6,788.56	6,991.95	(203.39)	(3)	
04-057-00-048 Covid Related Expe	1,029.25	0.00	0.00	1,029.25	649.31	379.94	59	
04-057-00-049 Insurance	18,708.74	0.00	0.00	18,708.74	16,443.46	2,265.28	14	
04-057-00-051 Printing/Photocopy C	3,671.59	0.00	0.00	3,671.59	5,529.69	(1,858.10)	(34)	
04-057-00-053 Postage/Courier/Fax	7,229.62	0.00	0.00	7,229.62	7,672.86	(443.24)	(6)	
04-057-00-055 Advertising	4,961.94	0.00	0.00	4,961.94	3,466.32	1,495.62	43	
04-057-00-063 Computer Operation	29,251.11	0.00	0.00	29,251.11	27,272.44	1,978.67	7	
04-057-00-067 Office Equipment	0.00	0.00	0.00	0.00	3,644.19	(3,644.19)	(100)	

06/02/23

7:40 AM

orporation of the Township of A

6. 3-8

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
06-150-00-021 Employee Benefits-f	1,614.00	0.00	0.00	1,614.00	1,227.53	386.47	31
06-150-00-027 Employees Benefits-	3,263.72	0.00	0.00	3,263.72	3,251.08	12.64	0
42A. 1 FIRE WAGES & BENEFIT:	51,038.76	0.00	0.00	51,038.76	42,035.76	9,003.00	21
06-150-00-047 Telephone/Commun	1,976.18	0.00	0.00	1,976.18	1,896.93	79.25	4
06-150-00-049 Insurance	8,976.16	0.00	0.00	8,976.16	8,417.15	559.01	7
06-150-00-053 Postage/Courier	0.00	0.00	0.00	0.00	463.90	(463.90)	(100)
06-150-00-055 Advertising	72.96	0.00	0.00	72.96	69.73	3.23	5
06-150-00-071 Memberships/Subsc	1,800.00	0.00	0.00	1,800.00	3,400.00	(1,600.00)	(47)
06-150-00-073 Workshops/Training	1,278.59	0.00	0.00	1,278.59	1,236.04	42.55	3
06-150-00-081 Public Relations	2,187.33	0.00	0.00	2,187.33	(152.69)	2,340.02	1533
06-152-00-045 Supplies/Materials	2,872.38	0.00	0.00	2,872.38	244.05	2,628.33	1077
06-152-00-048 Covid Related Expe	437.57	0.00	0.00	437.57	0.00	437.57	0
06-152-00-095 Safety Equip/Prot. C	2,652.48	0.00	0.00	2,652.48	4,602.03	(1,949.55)	(42)
06-152-00-135 Radio/Lic/Ins/Alarm	587.32	0.00	0.00	587.32	568.02	19.30	3
06-152-00-171 Fire Prevention	1,073.96	0.00	0.00	1,073.96	325.63	748.33	230
06-152-00-175 Expendable Supplie	1,497.03	0.00	0.00	1,497.03	1,253.79	243.24	19
06-152-00-223 Central Communica	5,520.38	0.00	0.00	5,520.38	5,242.81	277.57	5
06-154-00-101 Heat/Water	4,741.26	0.00	0.00	4,741.26	3,715.80	1,025.46	28
06-154-00-105 Maintenance Supplie	35.62	0.00	0.00	35.62	0.00	35.62	0
06-156-00-201 Fuel	19.81	0.00	0.00	19.81	77.39	(57.58)	(74)
06-156-00-203 Maintenance Costs/	3,231.30	0.00	0.00	3,231.30	3,139.30	92.00	3
06-190-00-209 Emergency Manage	11,702.40	0.00	0.00	11,702.40	11,702.40	0.00	0
42A. 3 FIRE MATERIALS	50,662.73	0.00	0.00	50,662.73	46,202.28	4,460.45	10
06-150-00-079 Provisions for Reser	26,365.77	0.00	0.00	26,365.77	40,556.97	(14,191.20)	(35)
42A. 8 FIRE TRANSFERS TO OW	26,365.77	0.00	0.00	26,365.77	40,556.97	(14,191.20)	(35)
06-200-00-070 POA Levy	1,676.05	0.00	0.00	1,676.05	545.15	1,130.90	207
42B. 3 POLICE MATERIALS	1,676.05	0.00	0.00	1,676.05	545.15	1,130.90	207
06-200-00-069 Policing Costs	269,916.92	0.00	0.00	269,916.92	267,971.71	1,945.21	1
42B. 4 POLICE CONTRACTED SI	269,916.92	0.00	0.00	269,916.92	267,971.71	1,945.21	1
06-250-00-001 Salaries - Full Time	27,225.86	780.62	0.00	28,006.48	17,818.39	10,188.09	57
06-250-00-005 Salaries - Part Time	1,089.03	0.00	0.00	1,089.03	709.54	379.49	53
06-250-00-021 Employee Benefits -	2,284.09	0.00	0.00	2,284.09	2,053.47	230.62	11
06-270-00-005 Salaries- Part time	30,014.40	0.00	0.00	30,014.40	0.00	30,014.40	0
06-270-00-021 Employee Benefits -	3,596.33	0.00	0.00	3,596.33	0.00	3,596.33	0
42D. 1 PRO INS WAGES & BENE	64,209.71	780.62	0.00	64,990.33	20,581.40	44,408.93	216
06-247-00-132 Manitoulin Veterinar	550.78	0.00	0.00	550.78	574.27	(23.49)	(4)

orporation of the Township of A

6. 3-10

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
07-318-00-001 Salaries - Full Time	345.21	0.00	0.00	345.21	835.65	(490.44)	(59)
07-318-00-021 Employee Benefits	41.63	0.00	0.00	41.63	98.38	(56.75)	(58)
07-318-00-023 Employee Benefits -	31.06	0.00	0.00	31.06	75.22	(44.16)	(59)
07-322-00-001 Salaries - Full Time	7,932.79	0.00	0.00	7,932.79	11,719.49	(3,786.70)	(32)
07-322-00-005 Salaries - Part Time	0.00	0.00	0.00	0.00	21.64	(21.64)	(100)
07-322-00-021 Employee Benefits	951.50	0.00	0.00	951.50	1,377.87	(426.37)	(31)
07-322-00-023 Employee Benefits -	713.91	0.00	0.00	713.91	1,054.86	(340.95)	(32)
07-330-00-001 Salaries - Full Time	3,290.71	0.00	0.00	3,290.71	2,402.55	888.16	37
07-330-00-021 Employee Benefits	394.99	0.00	0.00	394.99	282.29	112.70	40
07-330-00-023 Employee Benefits -	296.16	0.00	0.00	296.16	216.24	79.92	37
07-331-00-001 Salaries-Full Time	9,353.23	0.00	0.00	9,353.23	14,229.83	(4,876.60)	(34)
07-331-00-005 Salaries - Part Time	0.00	0.00	0.00	0.00	7.73	(7.73)	(100)
07-331-00-021 Employee Benefits	1,124.70	0.00	0.00	1,124.70	1,678.89	(554.19)	(33)
07-331-00-023 Employee Benefits -	841.78	0.00	0.00	841.78	1,283.05	(441.27)	(34)
07-348-00-001 Salaries - Full Time	538.90	0.00	0.00	538.90	582.93	(44.03)	(8)
07-348-00-021 Employee Benefits-f	64.76	0.00	0.00	64.76	68.80	(4.04)	(6)
07-348-00-023 Overhead Payroll Bl	48.51	0.00	0.00	48.51	53.25	(4.74)	(9)
07-350-00-001 Salaries Full Time	424.76	0.00	0.00	424.76	2,954.72	(2,529.96)	(86)
07-350-00-021 Employee Benefits -	51.19	0.00	0.00	51.19	348.48	(297.29)	(85)
07-350-00-023 Employee Benefits -	38.22	0.00	0.00	38.22	265.92	(227.70)	(86)
07-353-00-001 Salaries Full Time	1,159.32	0.00	0.00	1,159.32	38.28	1,121.04	2929
07-353-00-021 Employee Benefits -	139.13	0.00	0.00	139.13	4.49	134.64	2999
07-353-00-023 Employee Benefits -	104.34	0.00	0.00	104.34	3.45	100.89	2924
07-356-00-001 Salaries - Full Time	790.72	0.00	0.00	790.72	2,205.18	(1,414.46)	(64)
07-356-00-005 Salaries - Part Time	1.55	0.00	0.00	1.55	5.41	(3.86)	(71)
07-356-00-021 Employee Benefits-f	95.34	0.00	0.00	95.34	260.26	(164.92)	(63)
07-356-00-023 Employee Benefits -	71.29	0.00	0.00	71.29	200.57	(129.28)	(64)
07-357-00-001 Salaries - Full Time	2,481.11	0.00	0.00	2,481.11	1,960.64	520.47	27
07-357-00-005 Salaries - Part Time	0.00	0.00	0.00	0.00	3.07	(3.07)	(100)
07-357-00-021 Employee Benefits-f	298.30	0.00	0.00	298.30	231.02	67.28	29
07-357-00-023 Employee Benefits -	223.34	0.00	0.00	223.34	176.51	46.83	27
07-369-00-001 Salaries - Full Time	0.00	0.00	0.00	0.00	254.70	(254.70)	(100)
07-369-00-021 Employee Benefits	0.00	0.00	0.00	0.00	30.18	(30.18)	(100)
07-369-00-023 Employee Benefits -	0.00	0.00	0.00	0.00	22.92	(22.92)	(100)
07-382-00-001 Salaries - Full Time	57.99	0.00	0.00	57.99	214.45	(156.46)	(73)
07-382-00-021 Employee Benefits	6.98	0.00	0.00	6.98	25.42	(18.44)	(73)
07-382-00-023 Employee Benefits -	5.22	0.00	0.00	5.22	19.35	(14.13)	(73)
07-383-00-001 Salaries - Full Time	381.10	0.00	0.00	381.10	177.59	203.51	115
07-383-00-021 Employee Benefits	45.88	0.00	0.00	45.88	20.99	24.89	119
07-383-00-023 Employee Benefits -	34.29	0.00	0.00	34.29	15.98	18.31	115
07-390-00-001 Salaries - Full Time	1,369.10	0.00	0.00	1,369.10	5,511.91	(4,142.81)	(75)
07-390-00-005 Salaries Part Time	0.00	0.00	0.00	0.00	29.95	(29.95)	(100)

Corporation of the Township of A
Year End: December 31, 2022
Trial balance

6. 3-12

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
07-371-00-203 Maint Costs/Parts #	5,541.44	0.00	0.00	5,541.44	6,597.30	(1,055.86)	(16)
07-372-00-203 Maint Costs/Parts #	10,672.58	0.00	0.00	10,672.58	16,668.75	(5,996.17)	(36)
07-375-00-203 Maint Costs/Parts #	0.00	0.00	0.00	0.00	230.52	(230.52)	(100)
07-376-00-203 Maint Costs/Parts #	10,654.80	0.00	0.00	10,654.80	8,655.19	1,999.61	23
07-379-00-203 Maint Costs/Parts #	1,311.01	0.00	0.00	1,311.01	890.40	420.61	47
07-380-00-203 Maint Costs/Parts #	4,982.79	0.00	0.00	4,982.79	689.25	4,293.54	623
07-382-00-203 Maint Costs/Parts #	4,986.46	0.00	0.00	4,986.46	450.58	4,535.88	1007
07-383-00-203 Maint Costs/Parts #	1,838.55	0.00	0.00	1,838.55	1,069.15	769.40	72
07-385-00-203 Maint Costs/Parts #	0.00	0.00	0.00	0.00	2,294.30	(2,294.30)	(100)
07-386-00-203 Maint Costs/Parts #	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
07-388-00-203 Maint Costs/Parts #	0.00	0.00	0.00	0.00	1,189.57	(1,189.57)	(100)
07-389-00-203 Maint Costs/Parts - I	29,957.70	0.00	0.00	29,957.70	955.21	29,002.49	3036
07-390-00-203 Maintenance Costs/I	1,441.28	0.00	0.00	1,441.28	474.58	966.70	204
43A. 3 ROADWAYS MATERIALS	360,396.34	0.00	0.00	360,396.34	485,288.92	(124,892.58)	(26)
07-330-00-209 Outside Services	24,277.44	0.00	0.00	24,277.44	23,527.24	750.20	3
43A. 5 ROADWAYS RENTS & FIN	24,277.44	0.00	0.00	24,277.44	23,527.24	750.20	3
07-300-00-079 Provisions For Rese	30,752.96	0.00	0.00	30,752.96	21,227.39	9,525.57	45
07-314-00-079 Transfer to Reserve:	24,049.58	0.00	0.00	24,049.58	0.00	24,049.58	0
07-322-00-079 Transfer to Reserve:	200,000.00	0.00	0.00	200,000.00	0.00	200,000.00	0
43A. 8 ROADWAYS TRANSFERS	254,802.54	0.00	0.00	254,802.54	21,227.39	233,575.15	1100
07-324-00-001 Salaries - Full Time	23,231.27	0.00	0.00	23,231.27	20,863.08	2,368.19	11
07-324-00-005 Salaries - Part Time	17.40	0.00	0.00	17.40	68.03	(50.63)	(74)
07-324-00-021 Employee Benefits	2,798.26	0.00	0.00	2,798.26	2,460.42	337.84	14
07-324-00-023 Employee Benefits -	2,112.01	0.00	0.00	2,112.01	1,925.87	186.14	10
07-326-00-001 Salaries - Full Time	1,889.19	0.00	0.00	1,889.19	339.82	1,549.37	456
07-326-00-021 Employee Benefits	228.96	0.00	0.00	228.96	40.13	188.83	471
07-326-00-023 Employee Benefits -	176.53	0.00	0.00	176.53	30.61	145.92	477
43B. 1 WC WAGES & BENEFITS	30,453.62	0.00	0.00	30,453.62	25,727.96	4,725.66	18
07-326-00-205 Materials & Supplies	34,919.84	0.00	0.00	34,919.84	27,109.36	7,810.48	29
43B. 3 WC MATERIALS	34,919.84	0.00	0.00	34,919.84	27,109.36	7,810.48	29
07-360-00-103 Hydro Charge	6,040.49	0.00	0.00	6,040.49	6,889.68	(849.19)	(12)
07-360-00-257 Maintenance Outsidi	1,129.54	0.00	0.00	1,129.54	0.00	1,129.54	0
43C. 3 STL MATERIALS	7,170.03	0.00	0.00	7,170.03	6,889.68	280.35	4
07-396-00-132 MEMA Levy	31,776.62	0.00	0.00	31,776.62	31,776.62	0.00	0
43. 6 AT EXTERNAL TRANSFER	31,776.62	0.00	0.00	31,776.62	31,776.62	0.00	0

Incorporation of the Township of A

Year End: December 31, 2022

Trial balance

6. 3-14

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
08-401-00-209 Outside Services	61,828.47	0.00	0.00	61,828.47	98,314.58	(36,486.11)	(37)
08-401-00-210 Change in Landfill C	0.00	29,908.42	0.00	29,908.42	39,730.98	(9,822.56)	(25)
44E. 3 WD MATERIALS	66,357.12	29,908.42	0.00	96,265.54	140,772.40	(44,506.86)	(32)
09-485-00-044 Supplies and Service	0.00	0.00	0.00	0.00	1,264.37	(1,264.37)	(100)
09-485-00-048 Covid Related Expe	0.00	0.00	0.00	0.00	707.23	(707.23)	(100)
09-485-00-107 Bldg Maintenance/R	4,754.94	0.00	0.00	4,754.94	205.75	4,549.19	2211
45A. 3 PHS MATERIALS	4,754.94	0.00	0.00	4,754.94	2,177.35	2,577.59	118
04-057-00-133 Health Unit Levy	41,676.00	0.00	0.00	41,676.00	38,947.08	2,728.92	7
45A. 6 PHS EXTERNAL TRANSF	41,676.00	0.00	0.00	41,676.00	38,947.08	2,728.92	7
09-485-00-079 Transfer to Reserve:	7,245.06	0.00	0.00	7,245.06	10,529.88	(3,284.82)	(31)
45A. 8 PHS TRANSFERS TO OW	7,245.06	0.00	0.00	7,245.06	10,529.88	(3,284.82)	(31)
09-479-00-025 Land Ambulance Le	247,574.04	0.00	0.00	247,574.04	242,166.00	5,408.04	2
45C. 6 AMB EXTERNAL TRANSF	247,574.04	0.00	0.00	247,574.04	242,166.00	5,408.04	2
09-475-00-001 Salaries - Full Time	514.79	0.00	0.00	514.79	0.00	514.79	0
09-475-00-021 Employee Benefits-F	61.71	0.00	0.00	61.71	0.00	61.71	0
09-475-00-023 Employee Benefits -	46.33	0.00	0.00	46.33	0.00	46.33	0
45D. 1 CEMET WAGES & BENE	622.83	0.00	0.00	622.83	0.00	622.83	0
09-475-00-132 Hilly Grove Cemeter	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00	0
45D. 6 CEMET EXTERNAL TRAN	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00	0
09-475-00-079 Provisions for Reser	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(100)
45D. 8 CEMET TRANSFER TO O	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(100)
10-501-00-042 Allocated Administra	139,155.96	0.00	0.00	139,155.96	137,990.04	1,165.92	1
46A. 6 GA EXTERNAL TRANSFE	139,155.96	0.00	0.00	139,155.96	137,990.04	1,165.92	1
10-501-00-117 Centennial Manor Le	44,105.47	0.00	0.00	44,105.47	43,240.66	864.81	2
46B. 6 AGED EXTERNAL TRANS	44,105.47	0.00	0.00	44,105.47	43,240.66	864.81	2
11-518-00-001 Salaries - Full Time	125.22	0.00	0.00	125.22	803.44	(678.22)	(84)
11-518-00-021 Employee Benefits-F	15.00	0.00	0.00	15.00	94.61	(79.61)	(84)
11-518-00-023 Employee Benefits -	11.27	0.00	0.00	11.27	72.31	(61.04)	(84)
47A. 1 PARKS WAGES & BENEFIT	151.49	0.00	0.00	151.49	970.36	(818.87)	(84)
11-518-00-048 Covid Related Expe	2,035.20	0.00	0.00	2,035.20	7,835.51	(5,800.31)	(74)
11-518-00-049 Insurance	3,906.59	0.00	0.00	3,906.59	3,327.27	579.32	17

06/02/23

7:40 AM

orporation of the Township of A

6. 3-16

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount	Chg	%Chg
47C. 3 REC FAC MATERIALS	76,274.47	0.00	0.00	76,274.47	77,947.07	(1,672.60)	(2)	
11-550-00-385 Transfer to Reserve:	41,138.60	0.00	0.00	41,138.60	32,668.86	8,469.74	26	
47C. 8 REC FAC TRANSFER TO	41,138.60	0.00	0.00	41,138.60	32,668.86	8,469.74	26	
11-600-03-005 Salaries - Part Time	0.00	(282.36)	0.00	(282.36)	216.89	(499.25)	(230)	
47D. 1 LIB WAGES & BENETIS	0.00	(282.36)	0.00	(282.36)	216.89	(499.25)	(230)	
11-600-03-327 Library Levy	41,685.00	0.00	0.00	41,685.00	41,685.00	0.00	0	
47D. 6 LIB EXTERNAL TRANSFE	41,685.00	0.00	0.00	41,685.00	41,685.00	0.00	0	
11-580-00-047 Norisle - Telephone	0.00	0.00	0.00	0.00	101.04	(101.04)	(100)	
11-580-00-101 Heat/Water	1,928.44	0.00	0.00	1,928.44	1,992.45	(64.01)	(3)	
11-580-00-103 Hydro	758.79	0.00	0.00	758.79	549.41	209.38	38	
11-580-00-205 Materials and Suppli	417.78	0.00	0.00	417.78	8,909.24	(8,491.46)	(95)	
7. 3 CULTURAL MATERIALS	3,105.01	0.00	0.00	3,105.01	11,552.14	(8,447.13)	(73)	
11-580-00-277 Annual Levy	20,000.00	0.00	0.00	20,000.00	20,000.00	0.00	0	
47E. 6 CULTURAL EXTERNAL TI	20,000.00	0.00	0.00	20,000.00	20,000.00	0.00	0	
11-580-00-385 Transfer to Reserve:	4,544.99	0.00	0.00	4,544.99	13,682.76	(9,137.77)	(67)	
47E. 8 CULTURAL TRANSFER T	4,544.99	0.00	0.00	4,544.99	13,682.76	(9,137.77)	(67)	
07-398-00-001 Salaries Full-Time	3,575.51	0.00	0.00	3,575.51	4,890.89	(1,315.38)	(27)	
07-398-00-005 Salaries Part-time	18,046.08	0.00	0.00	18,046.08	28,621.46	(10,575.38)	(37)	
07-398-00-021 Employee Benefits-f	2,105.80	0.00	0.00	2,105.80	3,938.13	(1,832.33)	(47)	
07-398-00-023 Employee Benefits -	321.80	0.00	0.00	321.80	409.12	(87.32)	(21)	
47F. 1 MARINA WAGES & BENEI	24,049.19	0.00	0.00	24,049.19	37,859.60	(13,810.41)	(36)	
07-398-00-045 Office Supplies/Mate	23.26	0.00	0.00	23.26	0.00	23.26	0	
07-398-00-047 Telephone	1,512.27	0.00	0.00	1,512.27	1,442.50	69.77	5	
07-398-00-048 Covid Related Expe	14.92	0.00	0.00	14.92	57.58	(42.66)	(74)	
07-398-00-049 Insurance	1,536.46	0.00	0.00	1,536.46	1,334.03	202.43	15	
07-398-00-053 Postage/Courier	36.70	0.00	0.00	36.70	0.00	36.70	0	
07-398-00-055 Advertising	117.59	0.00	0.00	117.59	151.10	(33.51)	(22)	
07-398-00-071 Memberships/Subsc	1,712.00	0.00	0.00	1,712.00	2,080.41	(368.41)	(18)	
07-398-00-073 Workshops/Training	164.75	0.00	0.00	164.75	80.00	84.75	106	
07-398-00-101 Water and Sewer-Sl	1,445.32	0.00	0.00	1,445.32	1,395.93	49.39	4	
07-398-00-103 Hydro	2,025.27	0.00	0.00	2,025.27	1,847.87	177.40	10	
07-398-00-111 Equipment & Repair	3,447.41	0.00	0.00	3,447.41	2,790.96	656.45	24	
398-00-205 Materials & Supplies	7,110.79	0.00	0.00	7,110.79	4,149.74	2,961.05	71	
07-398-00-312 Operating Charges	660.42	0.00	0.00	660.42	658.97	1.45	0	

Incorporation of the Township of A
Year End: December 31, 2022
Trial balance

6. 3-18

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
26-830-28-389 DEPRECIATION EX	0.00	27,175.58	0.00	27,175.58	27,175.58	0.00	0
51. 7 GEN GOVT CAPITAL EXPE	53,219.56	27,175.58	(11,380.75)	69,014.39	71,372.83	(2,358.44)	(3)
24-800-11-635 Contribution from Re	(7,530.16)	0.00	0.00	(7,530.16)	0.00	(7,530.16)	0
24-800-13-079 Transfer to Reserve	0.00	0.00	0.00	0.00	24,000.00	(24,000.00)	(100)
25-805-15-079 Transfer to Reserve	0.00	0.00	0.00	0.00	232,455.22	(232,455.22)	(100)
51. 8	(7,530.16)	0.00	0.00	(7,530.16)	256,455.22	(263,985.38)	(103)
26-810-25-388 Capital Expenses	0.00	0.00	0.00	0.00	6,196.91	(6,196.91)	(100)
26-810-25-389 DEPRECIATION EX	0.00	12,528.51	0.00	12,528.51	14,506.70	(1,978.19)	(14)
52A. 1	0.00	12,528.51	0.00	12,528.51	20,703.61	(8,175.10)	(39)
26-810-25-079 Transfer to Reserve	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	(100)
52A. 2 RESERVES & RESERVE F	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	(100)
26-810-25-638 Other Revenue	0.00	0.00	0.00	0.00	(4,800.00)	4,800.00	(100)
52A. 3	0.00	0.00	0.00	0.00	(4,800.00)	4,800.00	(100)
27-840-27-635 Transfer from Reser	(11,042.45)	0.00	0.00	(11,042.45)	0.00	(11,042.45)	0
27-840-35-079 Transfer to Reserve	371,150.91	0.00	0.00	371,150.91	0.00	371,150.91	0
27-840-40-635 Contribution from Re	0.00	0.00	0.00	0.00	(368,209.54)	368,209.54	(100)
53A. 2 RD RESERVES & RESERV	360,108.46	0.00	0.00	360,108.46	(368,209.54)	728,318.00	(198)
27-840-00-000 Gain/loss on dispos:	0.00	0.00	0.00	0.00	(29,002.38)	29,002.38	(100)
53A. 4	0.00	0.00	0.00	0.00	(29,002.38)	29,002.38	(100)
27-840-27-388 Expenditures - Capit	38,042.45	(38,042.45)	0.00	0.00	0.00	0.00	0
27-840-40-388 Expenditures-Capita	8,895.57	0.00	(3,095.57)	5,800.00	0.00	5,800.00	0
27-840-47-388 Expenditures - Capit	0.00	0.00	0.00	0.00	7,490.39	(7,490.39)	(100)
27-840-90-389 DEPRECIATION EX	0.00	214,326.08	0.00	214,326.08	192,987.10	21,338.98	11
53A. 7 RD EXPENDITURES	46,938.02	176,283.63	(3,095.57)	220,126.08	200,477.49	19,648.59	10
28-850-56-389 DEPRECIATION EX	0.00	63,061.10	0.00	63,061.10	63,061.10	0.00	0
54A. 7 SS CAPITAL EXPENDITUI	0.00	63,061.10	0.00	63,061.10	63,061.10	0.00	0
28-850-50-637 Government Grants	(50,466.89)	0.00	0.00	(50,466.89)	0.00	(50,466.89)	0
28-850-50-638 Other Revenues	0.00	0.00	0.00	0.00	(316.15)	316.15	(100)
54C. 6 WW OTHER FINANCING	(50,466.89)	0.00	0.00	(50,466.89)	(316.15)	(50,150.74)	863
28-850-50-388 Expenditures-Capita	75,191.66	0.00	(24,724.77)	50,466.89	6,003.84	44,463.05	741
28-850-68-389 DEPRECIATION EX	0.00	239,668.09	0.00	239,668.09	266,860.77	(27,192.68)	(10)
54C. 7 WW CAPITAL EXPENDITI	75,191.66	239,668.09	(24,724.77)	290,134.98	272,864.61	17,270.37	6

06/02/23
7:40 AM

orporation of the Township of A

6. 3-20

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
57F. 2 MARINA RESERVES & RE	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	0
27-841-52-388 Capital Expenditures	0.00	0.00	0.00	0.00	10,636.07	(10,636.07)	(100)
27-841-52-389 DEPRECIATION EX	0.00	24,521.04	0.00	24,521.04	24,521.04	0.00	0
57F. 7 MARINA CAPITAL EXPEN	0.00	24,521.04	0.00	24,521.04	35,157.11	(10,636.07)	(30)
31-870-71-388 Expenditures-Capita	212,398.89	(212,398.89)	0.00	0.00	118.61	(118.61)	(100)
58C. 7 RD EXPENDITURES	212,398.89	(212,398.89)	0.00	0.00	118.61	(118.61)	(100)
02-020-00-785 OHRP: Accounts Pa	(56.00)	0.00	0.00	(56.00)	(56.00)	0.00	0
70 Other income or expense	(56.00)	0.00	0.00	(56.00)	(56.00)	0.00	0
01-010-00-703 Trust-Hinds Bank Ce	15,628.49	0.00	0.00	15,628.49	15,628.49	0.00	0
02-020-00-754 Trust Hinds Cemete	(15,628.49)	0.00	0.00	(15,628.49)	(15,628.49)	0.00	0
71 TRUST HINDS CEMETERY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-010-00-705 Trust - Bank: Sick R	229.78	0.00	0.00	229.78	229.78	0.00	0
02-020-00-752 Trust: Reserve Sick	(173.78)	0.00	0.00	(173.78)	(173.78)	0.00	0
73 RESERVES SICK ROOM EQU	56.00	0.00	0.00	56.00	56.00	0.00	0
01-010-00-715 Trust: Airport Bank /	57,581.26	0.00	0.00	57,581.26	57,581.26	0.00	0
02-020-00-751 Trust - Airport	(57,581.26)	0.00	0.00	(57,581.26)	(57,581.26)	0.00	0
74 AIRPORT TRUST	0.00	0.00	0.00	0.00	0.00	0.00	0
01-010-00-717 Trust-Bank: McLean	9,610.03	0.00	0.00	9,610.03	9,610.03	0.00	0
02-020-00-780 Trust McLean's Park	(9,610.03)	0.00	0.00	(9,610.03)	(9,610.03)	0.00	0
75 McLEANS PARK	0.00	0.00	0.00	0.00	0.00	0.00	0
02-020-00-768 Due to BMO - WTP	(578,216.85)	0.00	0.00	(578,216.85)	(627,888.12)	49,671.27	(8)
02-020-00-786 Due to BMO - Arena	(255,976.23)	0.00	0.00	(255,976.23)	(274,683.71)	18,707.48	(7)
02-020-00-787 Due to BMO- Office	(276,862.55)	0.00	0.00	(276,862.55)	(293,799.44)	16,936.89	(6)
AA Bank loans	(1,111,055.63)	0.00	0.00	(1,111,055.63)	(1,196,371.27)	85,315.64	(7)
02-022-00-777 Employer Health Ta	(13,805.14)	0.00	0.00	(13,805.14)	3,293.77	(17,098.91)	(119)
BB. 2 A/P ONTARIO	(13,805.14)	0.00	0.00	(13,805.14)	3,293.77	(17,098.91)	(119)
02-020-00-763 Due to Eng Public S	0.00	0.00	0.00	0.00	(28.85)	28.85	(100)
BB. 4 A/P SCHOOL BOARDS	0.00	0.00	0.00	0.00	(28.85)	28.85	(100)
01-015-00-743 Deferred Revenue	(713,507.84)	0.00	0.00	(713,507.84)	(404,882.82)	(308,625.02)	76
015-00-799 Vacation Pay	(11,894.60)	4,040.20	0.00	(7,854.40)	(11,701.88)	3,847.48	(33)
02-020-00-773 Due to Ontario Hydr	300.00	0.00	0.00	300.00	300.00	0.00	0

06/02/23

7:40 AM

orporation of the Township of A

6. 3-22

Year End: December 31, 2022

Trial balance

Preparer KEE 03/30/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Account	Prelim	Adj's	Reclass	Rep	Rep 12/21	Amount Chg	%Chg
02-026-00-864 Reserve - Norisle R	(27,907.45)	0.00	0.00	(27,907.45)	(23,818.69)	(4,088.76)	17
02-026-00-865 Reserve - Public Wc	(113,765.11)	0.00	0.00	(113,765.11)	(113,765.11)	0.00	0
02-026-00-866 Reserve - Public Wc	(1,019,484.80)	0.00	0.00	(1,019,484.80)	(391,021.91)	(628,462.89)	161
02-026-00-867 Reserve - Inactive C	(15,456.34)	0.00	0.00	(15,456.34)	(15,456.34)	0.00	0
02-026-00-868 Reserve - Marina Dc	(48,540.27)	0.00	0.00	(48,540.27)	(48,540.27)	0.00	0
02-026-00-869 Reserve - Clinic	(64,621.80)	0.00	0.00	(64,621.80)	(68,286.96)	3,665.16	(5)
02-026-00-870 Reserve - IT	(14,645.03)	0.00	0.00	(14,645.03)	(14,645.03)	0.00	0
02-026-00-871 Reserve - Bldg Dept	(87,948.07)	0.00	0.00	(87,948.07)	(58,466.44)	(29,481.63)	50
02-026-00-872 Reserve - Fire Hall C	(104,847.66)	0.00	0.00	(104,847.66)	(104,847.66)	0.00	0
02-026-00-873 Reserve-Unallocater	(525,254.65)	0.00	0.00	(525,254.65)	(540,609.19)	15,354.54	(3)
02-026-00-874 Reserves - Assigna	(1,673.55)	0.00	0.00	(1,673.55)	(1,673.55)	0.00	0
02-026-00-878 Reserve - Fire Hydr	(27,450.00)	0.00	0.00	(27,450.00)	(27,450.00)	0.00	0
02-026-00-879 Reserve - Library Ex	(6,718.32)	0.00	0.00	(6,718.32)	(6,718.32)	0.00	0
02-026-00-880 Reserves- Cenotap	(917.72)	0.00	0.00	(917.72)	(917.72)	0.00	0
02-026-00-881 Reserves- BWT Rer	(10,444.81)	0.00	0.00	(10,444.81)	(10,444.81)	0.00	0
02-026-00-882 Reserve - McLeans	(13,666.61)	0.00	0.00	(13,666.61)	(13,666.61)	0.00	0
02-026-00-883 Reserve - Informati	(19,027.27)	0.00	0.00	(19,027.27)	(14,153.72)	(4,873.55)	34
02-026-00-884 Reserve - Assig Hist	(8,533.39)	0.00	0.00	(8,533.39)	(8,533.39)	0.00	0
RR Obligations under capital lea	(5,631,317.97)	0.00	0.00	(5,631,317.97)	(4,502,567.01)	(1,128,750.96)	25
00-000-00-699 Retained Earnings-C	(14,327,644.63)	0.00	0.00	(14,327,644.63)	(14,323,311.13)	(4,333.50)	0
WW. 1 MUNICIPAL	(14,327,644.63)	0.00	0.00	(14,327,644.63)	(14,323,311.13)	(4,333.50)	0
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	85,870.38			153,361.85	4,333.50	149,028.353439	

Journalization of the Township of Assiginack

6. 4-1

Year End: December 31, 2022
 Adjusting journal entries
 Date: 01/01/22 To 12/31/22

Preparer KEE 03/21/23	Reviewer CJH 04/22/23	Partner	Tax Review
Final Review	FQR	Other Review	Published

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement	
5	12/31/22	DEPRECIATION EXP - WASTE DISPOSAL	28-850-70-389	S. 1	63,273.11				
5	12/31/22	DEPRECIATION EXP - HEALTH SERVICES	29-855-01-389	S. 1	4,277.38				
5	12/31/22	DEPRECIATION EXP - RECREATION FACILITI	31-870-99-389	S. 1	89,044.48				
		To record amortization expense						Recurring	
6	12/31/22	A/P Trades	02-024-00-890	BB. 4		3,272.00			
6	12/31/22	Memberships/Subscriptions	11-570-00-071	BB. 4	3,272.00				
		To record payable for share of MTA building						Recurring	
7	12/31/22	Landfill Closure Liability	02-024-00-896	LL. 1		29,908.42			
7	12/31/22	Change in Landfill Closure Liability	08-401-00-210	LL. 1	29,908.42				
		To update landfill liability						Recurring	
8	12/31/22	Due From Museum	01-012-00-719		2,800.00				
8	12/31/22	Federal Grant	11-512-00-535			2,800.00			
		To reallocate grant from museum							
					1,738,161.79	1,738,161.79			
Net Income (Loss)			153,361.85						

Memo

To: Mayor & Council

From: Deb

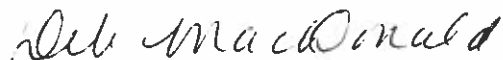
Date: July 12, 2023

Re: 2023 Treasurer's Budget to Actual Quarterly Statements as at June 30, 2023

Please find attached the 2023 Treasurer's Budget to Actual Quarterly Statements as at June 30 2023. Reserve repayment journal entries have been done up to June 30th, however, no other reserve transfer entries have been done at this time as entries are typically done once at the end of the year.

Please feel free to come and see me if you have any questions.

Thank you,



Deb MacDonald
Treasurer

The Township of Assiginack
CORPORATE SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
General Government	\$58,273.84	\$431,773.40	\$1,069,844.54	40%
School Board Levy	83,855.01	167,710.02	339,900.00	49%
Protection Services	42,797.49	188,905.40	564,008.00	33%
Transportation Services	64,782.48	333,575.93	1,658,173.00	20%
Environmental Services	131,412.42	321,717.42	745,553.46	43%
Health Services	22,403.93	153,677.83	277,741.00	55%
Social and Family Services	11,739.91	104,673.15	185,879.00	56%
Recreation and Cultural Service	9,830.48	106,672.58	237,220.00	45%
Planning & Development	5,947.69	57,775.08	114,000.00	51%
Capital out of Current	22,771.25	289,193.54	1,984,824.25	15%
Expenditures Total	453,814.50	2,155,674.35	7,177,143.25	30%
Revenues				
General Government	34,847.90	213,785.20	331,659.00	64%
General Revenue		1,795,586.67	3,634,352.94	49%
School Board Levy		167,774.27	339,900.00	49%
Protection Services	14,773.68	78,376.17	85,515.00	92%
Transportation Services	5,731.77	6,985.65	464,975.00	2%
Environmental Services	45,454.54	271,437.68	716,364.90	38%
Recreation and Cultural Service	250.00	21,399.86	25,850.00	83%
Planning & Development	15,630.72	38,386.55	87,000.00	44%
Capital out of Current	76,158.07	342,466.07	1,491,526.41	23%
Revenues Total	192,846.68	2,936,198.12	7,177,143.25	41%
Net Levy				
General Government	23,425.94	217,988.20	738,185.54	30%
General Revenue		(1,795,586.67)	(3,634,352.94)	49%
School Board Levy	83,855.01	(64.25)		0%
Protection Services	28,023.81	110,529.23	478,493.00	23%
Transportation Services	59,050.71	326,590.28	1,193,198.00	27%
Environmental Services	85,957.88	50,279.74	29,188.56	172%
Health Services	22,403.93	153,677.83	277,741.00	55%
Social and Family Services	11,739.91	104,673.15	185,879.00	56%
Recreation and Cultural Service	9,580.48	85,272.72	211,370.00	40%
Planning & Development	(9,683.03)	19,388.53	27,000.00	72%
Capital out of Current	(53,386.82)	(53,272.53)	493,297.84	(11%)
Corporate Net Levy	260,967.82	(780,523.77)		0%

The Township of Assiginack
GENERAL GOVERNMENT SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
Mayor & Council	\$2,796.74	\$22,386.14	\$60,350.00	37%
Administrator's Office	33,571.30	218,009.47	495,190.00	44%
Clerk's Office	8,768.20	113,070.16	284,982.54	40%
Project and Events Co-ordinator Programs	1,807.13	12,257.98	66,000.00	19%
General Admin - Elections			3,100.00	0%
Post Office Building	2,870.41	18,508.73	45,200.00	41%
Library Building	1,638.11	14,899.92	30,361.00	49%
Administration Building	5,132.48	18,404.23	26,661.00	69%
Treasury - Unallocated	1,689.47	11,351.09	33,000.00	34%
Taxation		2,885.68	25,000.00	12%
Total General Government Expenditures	58,273.84	431,773.40	1,069,844.54	40%
Revenues				
Clerk's Office	1,345.25	4,594.64	9,350.00	49%
Project and Events Co-ordinator Programs	2,958.75	28,021.75	43,760.00	64%
General Admin - Elections	(100.00)	(300.00)		0%
Post Office Building	3,683.69	21,897.32	44,000.00	50%
Library Building	1,150.44	6,902.64	15,000.00	46%
Treasury - Unallocated	25,809.77	152,668.85	219,549.00	70%
Total General Government Revenue	34,847.90	213,785.20	331,659.00	64%
Net Levy				
Mayor & Council	2,796.74	22,386.14	60,350.00	37%
Administrator's Office	33,571.30	218,009.47	495,190.00	44%
Clerk's Office	7,422.95	108,475.52	275,632.54	39%
Project and Events Co-ordinator Programs	(1,151.62)	(15,763.77)	22,240.00	(71%)
General Admin - Elections	100.00	300.00	3,100.00	10%
Post Office Building	(813.28)	(3,388.59)	1,200.00	(282%)
Library Building	487.67	7,997.28	15,361.00	52%
Administration Building	5,132.48	18,404.23	26,661.00	69%
Treasury - Unallocated	(24,120.30)	(141,317.76)	(186,549.00)	76%
Taxation		2,885.68	25,000.00	12%
General Government Net Levy	23,425.94	217,988.20	738,185.54	30%

The Township of Assiginack
GENERAL REVENUE
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Revenues				
Municipal Tax Levy		\$1,450,236.67	\$2,943,652.94	49%
Ontario Community Reinvestment Fund		345,350.00	690,700.00	50%
Total Revenue		1,795,586.67	3,634,352.94	49%
Net Levy				
Municipal Tax Levy		1,450,236.67	2,943,652.94	49%
Ontario Community Reinvestment Fund		345,350.00	690,700.00	50%
General Revenue Net Levy		1,795,586.67	3,634,352.94	49%

**The Township of Assiginack
SCHOOL BOARD SUMMARY
For the Six Months Ending June 30, 2023**

	June	YTD	2023 Budget	% of Budget
Expenditures				
English Language Public School	\$83,855.01	\$167,710.02	\$339,900.00	49%
Total School Board Expenditures	83,855.01	167,710.02	339,900.00	49%
Revenues				
English Language Public School		166,946.37	339,900.00	49%
French Language Public School		827.90		0%
Total School Board Revenue		167,774.27	339,900.00	49%
Net Levy				
English Language Public School	83,855.01	763.65		0%
French Language Public School		(827.90)		0%
School Board Net Levy	83,855.01	(64.25)		0%

The Township of Assiginack
PROTECTION SERVICES SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
Fire Department	\$1,447.47	\$27,627.76	\$137,275.00	20%
Police Services	22,029.44	91,351.56	271,342.00	34%
9-1-1			1,000.00	0%
Protective Inspection & Control	833.37	2,908.37	6,100.00	48%
By-Law Enforcement	7,445.63	30,000.56	68,676.00	44%
Canine Control	1,100.00	5,782.77	13,700.00	42%
Building Department	9,941.58	31,234.38	65,915.00	47%
Total Protection Services Expenditures	42,797.49	188,905.40	564,008.00	33%
Revenues				
Fire Department		2,315.54		0%
Protective Inspection & Control			3,000.00	0%
By-Law Enforcement	5,000.00	27,100.00	15,000.00	181%
Canine Control	40.00	1,725.00	1,600.00	108%
Building Department	9,733.68	47,235.63	65,915.00	72%
Total Protection Services Revenues	14,773.68	78,376.17	85,515.00	92%
Net Levy				
Fire Department	1,447.47	25,312.22	137,275.00	18%
Police Services	22,029.44	91,351.56	271,342.00	34%
9-1-1			1,000.00	0%
Protective Inspection & Control	833.37	2,908.37	3,100.00	94%
By-Law Enforcement	2,445.63	2,900.56	53,676.00	5%
Canine Control	1,060.00	4,057.77	12,100.00	34%
Building Department	207.90	(16,001.25)		0%
Protection Services Net Levy	28,023.81	110,529.23	478,493.00	23%

The Township of Assiginack
TRANSPORTATION SERVICES SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
Public Works Administration	\$22,649.78	\$116,073.55	\$437,213.00	27%
Operation Centre	2,602.66	24,177.54	66,260.00	36%
Grasscutting	3,129.83	18,229.60	25,900.00	70%
Beaver Dams -Flood Control	141.10	737.78	1,500.00	49%
Sidewalks		469.12		0%
Street Name Signs	232.28	884.27	2,800.00	32%
Street Lighting	615.37	3,979.91	8,000.00	50%
Vehicles & Equipment	7,835.72	57,364.13	128,700.00	45%
Small Equipment & Supplies	209.87	1,148.46	1,500.00	77%
Airport		32,516.12	32,500.00	100%
Marina	946.68	6,376.63	53,300.00	12%
Roadways:				
Bridges and Culverts		516.80	7,500.00	7%
Brushing		1,244.99	10,000.00	12%
Ditching	2,346.62	2,346.62	45,000.00	5%
Catch Basins,Storm Sewers			11,000.00	0%
Sweeping/Flushing/Cleaning	9,738.43	10,665.33	7,000.00	152%
Resurfacing & Patching	12,297.64	21,703.93	640,000.00	3%
Snow Ploughing		24,603.37	10,000.00	246%
Sanding & Salting		5,163.52	35,000.00	15%
Loosetop Maintenance	2,036.50	5,374.26	135,000.00	4%
Total Transportation Services Expenditures	64,782.48	333,575.93	1,658,173.00	20%

Revenues				
Public Works Administration	118.69	250.00		0%
Public Works Misc Revenues				
Marina	5,613.08	6,735.65	19,975.00	34%
Roadways			445,000.00	0%

Total Transportation Services Revenues	5,731.77	6,985.65	464,975.00	2%
---	-----------------	-----------------	-------------------	-----------

Net Levy				
Public Works Administration	22,531.09	115,823.55	437,213.00	26%
Operation Centre	2,602.66	24,177.54	66,260.00	36%
Beaver Dams -Flood Control	141.10	737.78	1,500.00	49%
Sidewalks		469.12		0%
Street Name Signs	232.28	884.27	2,800.00	32%
Street Lighting	615.37	3,979.91	8,000.00	50%
Vehicles & Equipment	7,835.72	57,364.13	128,700.00	45%
Small Equipment & Supplies	209.87	1,148.46	1,500.00	77%
Airport		32,516.12	32,500.00	100%
Marina	(4,666.40)	(359.02)	33,325.00	(1%)
Roadways	26,419.19	71,618.82	455,500.00	16%

Transportation Services Net Levy	59,050.71	326,590.28	1,193,198.00	27%
---	------------------	-------------------	---------------------	------------

The Township of Assiginack
ENVIRONMENTAL SERVICES SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
Waste Management	\$45,155.50	\$82,208.59	\$142,190.00	58%
Waterworks	86,256.92	239,508.83	603,363.46	40%
Total Environmental Services Expenditures	131,412.42	321,717.42	745,553.46	43%
Revenues				
Sanitary Sewer & WPCP Revenue	11,148.77	69,064.87	137,013.73	50%
Garbage Collection	120.00	7,136.83	27,700.00	26%
Waterworks	34,185.77	195,235.98	551,651.17	35%
Total Environmental Services Revenues	45,454.54	271,437.68	716,364.90	38%
Net Levy				
Waste Management	45,155.50	82,208.59	142,190.00	58%
Sanitary Sewer & WPCP Revenue	(11,148.77)	(69,064.87)	(137,013.73)	50%
Garbage Collection	(120.00)	(7,136.83)	(27,700.00)	26%
Waterworks	52,071.15	44,272.85	51,712.29	86%
Environmental Services Net Levy	85,957.88	50,279.74	29,188.56	172%

The Township of Assiginack
HEALTH SERVICES SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
Cemetery	\$925.51	\$2,158.65	\$8,000.00	27%
Land Ambulance	21,478.42	150,348.94	257,741.00	58%
Medical Building		1,170.24	12,000.00	10%
Total Health Services Expenditures	22,403.93	153,677.83	277,741.00	55%
Net Levy				
Cemetery	925.51	2,158.65	8,000.00	27%
Land Ambulance	21,478.42	150,348.94	257,741.00	58%
Medical Building		1,170.24	12,000.00	10%
Health Services Net Levy	22,403.93	153,677.83	277,741.00	55%

The Township of Assiginack
SOCIAL & FAMILY SERVICES SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
District Social Services Administration Board	\$11,739.91	\$82,179.37	\$140,879.00	58%
Centennial Manor		22,493.78	45,000.00	50%
Total Social & Family Services Expenditures	11,739.91	104,673.15	185,879.00	56%
Net Levy				
District Social Services Administration Board	11,739.91	82,179.37	140,879.00	58%
Centennial Manor		22,493.78	45,000.00	50%
Social & Family Services Net Levy	11,739.91	104,673.15	185,879.00	56%

The Township of Assiginack
RECREATION & CULTURAL SERVICES SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
Summer Programme			\$3,400.00	0%
Arena	1,403.46	56,053.11	127,335.00	44%
Parks	1,337.29	11,665.45	25,100.00	46%
Heritage	4,307.04	11,618.41	27,800.00	42%
Information Booth	436.39	1,745.73	10,400.00	17%
Burn's Wharf Theatre			1,500.00	0%
Library Board	2,346.30	25,589.88	41,685.00	61%
Total Recreation & Cultural Services Expenditures	9,830.48	106,672.58	237,220.00	45%
Revenues				
Recreation		4,610.00		0%
Arena	250.00	16,789.86	25,850.00	65%
Total Recreation & Cultural Services Revenues	250.00	21,399.86	25,850.00	83%
Net Levy				
Recreation		(4,610.00)		0%
Summer Programme			3,400.00	0%
Arena	1,153.46	39,263.25	101,485.00	39%
Parks	1,337.29	11,665.45	25,100.00	46%
Heritage	4,307.04	11,618.41	27,800.00	42%
Information Booth	436.39	1,745.73	10,400.00	17%
Burn's Wharf Theatre			1,500.00	0%
Library Board	2,346.30	25,589.88	41,685.00	61%
Recreation & Cultural Services Net Levy	9,580.48	85,272.72	211,370.00	40%

The Township of Assiginack
PLANNING & DEVELOPMENT SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
Planning		\$19,163.66	\$24,000.00	80%
Economic Development	5,782.12	37,653.02	90,000.00	42%
Total Planning & Development Expenditures	5,782.12	56,816.68	114,000.00	50%
Revenues				
Economic Development	15,465.15	37,428.15	87,000.00	43%
Total Planning & Development Revenues	15,465.15	37,428.15	87,000.00	43%
Net Levy				
Planning		19,163.66	24,000.00	80%
Economic Development	(9,683.03)	224.87	3,000.00	7%
Planning & Development Net Levy	(9,683.03)	19,388.53	27,000.00	72%

The Township of Assiginack
CORPORATE CAPITAL SUMMARY
For the Six Months Ending June 30, 2023

	June	YTD	2023 Budget	% of Budget
Expenditures				
General Government	\$5,022.08	\$17,728.43	\$105,500.00	17%
Protection Services		11,425.61	31,500.00	36%
Transportation Services	1,467.89	20,607.59	424,183.48	5%
Environmental Services	9,804.70	36,144.48	357,259.32	10%
Health Services			35,000.00	0%
Social and Family Services			13,500.00	0%
Recreation and Cultural Service	6,476.58	203,287.43	1,017,881.45	20%
Expenditures Total	22,771.25	289,193.54	1,984,824.25	15%
Revenues				
Protection Services			31,500.00	0%
Transportation Services	76,158.07	76,158.07	278,805.48	27%
Environmental Services		111,508.00	264,018.00	42%
Social and Family Services			8,500.00	0%
Recreation and Cultural Service		154,800.00	908,702.93	17%
Revenues Total	76,158.07	342,466.07	1,491,526.41	23%
Net Levy				
General Government	5,022.08	17,728.43	105,500.00	17%
Protection Services		11,425.61		0%
Transportation Services	(74,690.18)	(55,550.48)	145,378.00	(38%)
Environmental Services	9,804.70	(75,363.52)	93,241.32	(81%)
Health Services			35,000.00	0%
Social and Family Services			5,000.00	0%
Recreation and Cultural Service	6,476.58	48,487.43	109,178.52	44%
Corporate Net Levy	(53,386.82)	(53,272.53)	493,297.84	(11%)

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 0033166 0033199
 Cheque Date First Last

Sorted By: Cheque Number

Distribution Types InCluded: All

ChqNo:	0033166	Date:	2023-06-19	Vendor:	ARCHER ADVERTISING	Amount:	\$497.09
	InvNo: 7566		InvDesc: admin-envelopes				InvAmt: \$497.09
ChqNo:	0033167	Date:	2023-06-19	Vendor:	B.A.M.M.-BRENDAN ADDISON MOBILE MECHANIC/	Amount:	\$1,102.88
	InvNo: 3036		InvDesc: repair #2				InvAmt: \$1,102.88
ChqNo:	0033168	Date:	2023-06-19	Vendor:	BELL CANADA	Amount:	\$19.43
	InvNo: 06/01/01		InvDesc: toll free line				InvAmt: \$19.43
ChqNo:	0033169	Date:	2023-06-19	Vendor:	CHRISTIANNA JONES	Amount:	\$100.00
	InvNo: 2022 ELECTION		InvDesc: reimb. candidates deposit				InvAmt: \$100.00
ChqNo:	0033170	Date:	2023-06-19	Vendor:	CLOUDPERMIT INC	Amount:	\$8,814.00
	InvNo: 201900569		InvDesc: cloudpermit subscriptions				InvAmt: \$8,814.00
ChqNo:	0033171	Date:	2023-06-19	Vendor:	COMPUTREK	Amount:	\$3,674.80
	InvNo: 27683		InvDesc: june remote server mgmt				InvAmt: \$849.34
	InvNo: 27762		InvDesc: admin-laptop (clerk)				InvAmt: \$2,754.83
	InvNo: 27795		InvDesc: may offsite backup data				InvAmt: \$70.63
ChqNo:	0033172	Date:	2023-06-19	Vendor:	CRD CREIGTON	Amount:	\$1,167.97
	InvNo: INV268164		InvDesc: cutting tips #9				InvAmt: \$1,167.97
ChqNo:	0033173	Date:	2023-06-19	Vendor:	EASTLINK	Amount:	\$2,003.75
	InvNo: 20124244		InvDesc: monthly consolidated telephone				InvAmt: \$2,003.75
ChqNo:	0033174	Date:	2023-06-19	Vendor:	G. STEPHEN WATT, BARRISTER	Amount:	\$1,700.65
	InvNo: 4082		InvDesc: general legal				InvAmt: \$1,700.65
ChqNo:	0033175	Date:	2023-06-19	Vendor:	EXP SERVICES INC.	Amount:	\$742.98
	InvNo: 747509		InvDesc: landfill eca-wste div plan/				InvAmt: \$742.98
ChqNo:	0033176	Date:	2023-06-19	Vendor:	GERRY STRONG	Amount:	\$234.62
	InvNo: JUNE 19 2023		InvDesc: bldg insp mileage				InvAmt: \$234.62
ChqNo:	0033177	Date:	2023-06-19	Vendor:	GFL ENVIRONMENTAL INC 2019	Amount:	\$6,184.90
	InvNo: G00000027359		InvDesc: may recycling transport				InvAmt: \$6,184.90
ChqNo:	0033178	Date:	2023-06-19	Vendor:	HYDRO ONE NETWORKS INC.	Amount:	\$1,274.02
	InvNo: JUNE 6 2023 OFFICE		InvDesc: mun.office				InvAmt: \$411.36
	InvNo: JUNE 9 2023 SCHLHSE		InvDesc: clvr valley schoolhouse				InvAmt: \$35.01
	InvNo: JUNE 1 2023 DEPOT		InvDesc: recyl depost				InvAmt: \$57.79
	InvNo: JUNE 1 2023 ICE PLNT		InvDesc: arena ice plnt (estitmate)				InvAmt: \$84.47
	InvNo: JUNE 1 2023 PW		InvDesc: pw				InvAmt: \$488.70
	InvNo: JUNE 1 2023 NORISLE		InvDesc: norisle heritage pakr				InvAmt: \$196.69

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

ChqNo:	0033179	Date:	2023-06-19	Vendor:	MANITOWANING MILL & HOME BUILDING CENTRE	Amount:	\$321.83
	InvNo: 0272097		InvDesc: office-stain/supplies			InvAmt:	\$321.83
ChqNo:	0033180	Date:	2023-06-19	Vendor:	MANITOULIN-SUDBURY DISTRICT SOCIAL SERVIC	Amount:	\$33,218.33
	InvNo: IN000021291		InvDesc: july amb/social assist			InvAmt:	\$33,218.33
ChqNo:	0033181	Date:	2023-06-19	Vendor:	MANITOULIN VETERINARY COMMITTEE	Amount:	\$583.37
	InvNo: 2023 FEES		InvDesc: 2023 vet fees			InvAmt:	\$583.37
ChqNo:	0033182	Date:	2023-06-19	Vendor:	MANITOWANING FRESHMART	Amount:	\$8.78
	InvNo: 00177558		InvDesc: admin-tea			InvAmt:	\$4.79
	InvNo: 00042701		InvDesc: admin-wtr refill			InvAmt:	\$3.99
ChqNo:	0033183	Date:	2023-06-19	Vendor:	MINDEMOYA HOME HARDWARE	Amount:	\$234.95
	InvNo: DA5329		InvDesc: lime re: track			InvAmt:	\$234.95
ChqNo:	0033184	Date:	2023-06-19	Vendor:	NEW NORTH FUELS INC	Amount:	\$5,920.03
	InvNo: 655844		InvDesc: po-furnace oil			InvAmt:	\$1,221.00
	InvNo: 654773		InvDesc: pw-dyed diesel			InvAmt:	\$2,214.31
	InvNo: 654774		InvDesc: pw-diesel			InvAmt:	\$2,484.72
ChqNo:	0033185	Date:	2023-06-19	Vendor:	NORTHERN 911	Amount:	\$460.62
	InvNo: 21216-06012023		InvDesc: june 911 dispatch			InvAmt:	\$460.62
ChqNo:	0033186	Date:	2023-06-19	Vendor:	ONTARIO CLEAN WATER AGENCY	Amount:	\$2,718.93
	InvNo: INV00000032766		InvDesc: ss wtp-light repairs/ot			InvAmt:	\$1,011.69
	InvNo: INV00000032774		InvDesc: mtg wtp/lift stn-ups/bckflw pr			InvAmt:	\$1,707.24
ChqNo:	0033187	Date:	2023-06-19	Vendor:	ONTARIO PROPERTY SERVICES	Amount:	\$154.97
	InvNo: 458		InvDesc: general legal			InvAmt:	\$154.97
ChqNo:	0033188	Date:	2023-06-19	Vendor:	PAUL METHNER	Amount:	\$1,100.00
	InvNo: #2023-05-30		InvDesc: may animal control			InvAmt:	\$1,100.00
ChqNo:	0033189	Date:	2023-06-19	Vendor:	PERRY NEWMAN	Amount:	\$1,364.76
	InvNo: JUNE 5 2023		InvDesc: bylaw mileage (june5)			InvAmt:	\$705.84
	InvNo: JUNE 19 2023		InvDesc: bylaw mileage (june 19)			InvAmt:	\$658.92
ChqNo:	0033190	Date:	2023-06-19	Vendor:	PETTY CASH	Amount:	\$100.00
	InvNo: JULY 1 2023 PRIZES		InvDesc: pec-cardboat races prizes			InvAmt:	\$100.00
ChqNo:	0033191	Date:	2023-06-19	Vendor:	RAINBOW DISTRICT SCHOOL BOARD	Amount:	\$83,855.01
	InvNo: 2023 2ND QTR		InvDesc: 2023 2nd qtr requisition			InvAmt:	\$83,855.01
ChqNo:	0033193	Date:	2023-06-19	Vendor:	SUPERIOR PROPANE INC.	Amount:	\$170.07
	InvNo: 44498320		InvDesc: mun office-rental contract			InvAmt:	\$134.47
	InvNo: 44385024		InvDesc: pw-cylinder rental			InvAmt:	\$11.87
	InvNo: 44385025		InvDesc: arena-cylinder rental			InvAmt:	\$23.73
ChqNo:	0033194	Date:	2023-06-19	Vendor:	TOM HUGHSON	Amount:	\$250.00
	InvNo: MAY 2023		InvDesc: livestock calls (may 2023 x2)			InvAmt:	\$250.00
ChqNo:	0033195	Date:	2023-06-19	Vendor:	CANDICE IRWIN	Amount:	\$951.11

The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: 267 InvDesc: otf-dance re spring show InvAmt: \$951.11

ChqNo:	0033196	Date:	2023-06-19	Vendor:	ANDREW GERHARD	Amount:	\$307.54
--------	---------	-------	------------	---------	----------------	---------	----------

InvNo: JUNE 10 2023 InvDesc: nhsp grant-lib cricut supplies InvAmt: \$307.54

ChqNo:	0033197	Date:	2023-06-19	Vendor:	WINDOWS UNLIMITED	Amount:	\$4,419.96
--------	---------	-------	------------	---------	-------------------	---------	------------

InvNo: 2023-44 InvDesc: grab.pickup/prks grass InvAmt: \$3,572.46

InvNo: 2023-36 InvDesc: final prog -re: off.deck/rail InvAmt: \$847.50

ChqNo:	0033198	Date:	2023-06-19	Vendor:	WOOD WYANT CANADA INC	Amount:	\$97.12
--------	---------	-------	------------	---------	-----------------------	---------	---------

InvNo: 100067 InvDesc: arena-maint.contract flr clnr InvAmt: \$97.12

ChqNo:	0033199	Date:	2023-06-19	Vendor:	XEROX CANADA LTD.	Amount:	\$2,005.33
--------	---------	-------	------------	---------	-------------------	---------	------------

InvNo: 50334668 InvDesc: copier lease InvAmt: \$1,851.66

InvNo: 85721165 InvDesc: monthly copier usage InvAmt: \$153.67

*** End of Report ***

Report Total:

\$165,759.80

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 0033200 0033201
Cheque Date First Last
Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0033200	2023-06-20	BEAMISH CONSTRUCTION INC	\$4,881.30
InvNo: 02679	InvDesc: cold mix	InvAmt: \$4,881.30	
0033201	2023-06-20	RELIANCE HOME COMFORT	\$118.90
InvNo: JUN12 2023	InvDesc: pw-hwt rental	InvAmt: \$62.73	
InvNo: JUN12 2023 OFFICE	InvDesc: office-hwt rental	InvAmt: \$56.17	

*** End of Report ***

Report Total:

\$5,000.20

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 0033211 0033256
 Cheque Date First Last
Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0033211	2023-07-04	ASSIGINACK HORTICULTURAL SOCIETY	\$1,000.00
InvNo: 2023 DONATION	InvDesc: 2023 donation (as per budget)	InvAmt: \$1,000.00	
0033212	2023-07-04	ASSIGINACK MUSEUM BOARD	\$5,000.00
InvNo: 2023 2ND QTR	InvDesc: 2023 2nd qtr levy	InvAmt: \$5,000.00	
0033213	2023-07-04	ASSIGINACK PUBLIC LIBRARY	\$10,421.25
InvNo: 2023 2ND QTR	InvDesc: 2023 2nd qtr levy	InvAmt: \$10,421.25	
0033214	2023-07-04	COMPUTREK	\$1,002.77
InvNo: 27851	InvDesc: offsite backup data storage	InvAmt: \$135.35	
InvNo: 27908	InvDesc: remote server mgmt (july)	InvAmt: \$867.42	
0033215	2023-07-04	DIAMOND SOFTWARE INC.	\$4,203.60
InvNo: 385390	InvDesc: admin-subscrip (add'l user)	InvAmt: \$4,203.60	
0033216	2023-07-04	EASTLINK	\$133.24
InvNo: JUNE 10 2023 PW	InvDesc: pw-dsl	InvAmt: \$66.62	
InvNo: JUNE 10 2023 MARINA	InvDesc: marina-dsl	InvAmt: \$66.62	
0033217	2023-07-04	EDDY SAGLE	\$150.00
InvNo: JUNE 24 2023	InvDesc: workboot allowance	InvAmt: \$150.00	
0033218	2023-07-04	EXP SERVICES INC.	\$7,910.00
InvNo: 752347	InvDesc: po/bnk bldg-feas.study	InvAmt: \$7,910.00	
0033219	2023-07-04	FREDA BOND	\$47.33
InvNo: JULY 4 2023	InvDesc: mileage	InvAmt: \$47.33	
0033220	2023-07-04	GERRY STRONG	\$234.62
InvNo: JULY 3 2023	InvDesc: bldg insp mileage	InvAmt: \$234.62	
0033221	2023-07-04	HYDRO ONE NETWORKS INC.	\$13,740.91
InvNo: JUNE 15 2023 QNS PRK	InvDesc: queens prk	InvAmt: \$37.97	
InvNo: JUNE 20 2023 DOCKS	InvDesc: marina docks	InvAmt: \$136.07	
InvNo: JUNE 20 2023 INFO BT	InvDesc: info booth	InvAmt: \$116.01	
InvNo: JUNE 20 2023 TENNIS	InvDesc: tennis courts	InvAmt: \$42.74	
InvNo: JUNE 20 2023 SS WTP	InvDesc: ss wtp	InvAmt: \$34.94	
InvNo: JUNE 20 2023 SHOWERS	InvDesc: marina showerhouse	InvAmt: \$36.08	
InvNo: JUNE 20 2023 LIBRARY	InvDesc: library	InvAmt: \$521.00	
InvNo: JUNE 20 2023 PO/BNK	InvDesc: po/bnk	InvAmt: \$618.82	
InvNo: JUNE 20 2023 ARENA	InvDesc: arena	InvAmt: \$620.33	

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

InvNo: JUNE 26 2023 LITES InvDesc: street lites InvAmt: \$666.65
 InvNo: JUNE 27 2023 LAGOON InvDesc: lagoon InvAmt: \$4,185.74
 InvNo: JUNE 26 2023 MTG WTP InvDesc: mtg wtp InvAmt: \$6,724.16

ChqNo:	0033222	Date:	2023-07-04	Vendor:	JACKIE WHITE	Amount:	\$471.57
--------	---------	-------	------------	---------	--------------	---------	----------

InvNo: JUNE 22 2023 InvDesc: pec/marina-reimb supplies InvAmt: \$242.21
 InvNo: 701-4088795-2657822 InvDesc: reimb supplies re summer event InvAmt: \$110.71
 InvNo: JUNE 23 2023 InvDesc: marina-reimb.flowers InvAmt: \$118.65

ChqNo:	0033223	Date:	2023-07-04	Vendor:	LIFESAVING SOCIETY	Amount:	\$325.00
--------	---------	-------	------------	---------	--------------------	---------	----------

InvNo: S036742 InvDesc: 2023 swim/membership InvAmt: \$325.00

ChqNo:	0033224	Date:	2023-07-04	Vendor:	MANITOWANING MILL & HOME BUILDING CENTRE	Amount:	\$3,504.79
--------	---------	-------	------------	---------	--	---------	------------

InvNo: 0272919 InvDesc: admin-key cutting InvAmt: \$18.08
 InvNo: 0272954 InvDesc: office-sand (patio stones) InvAmt: \$23.15
 InvNo: 0273899 InvDesc: marina-hose/caution tape InvAmt: \$77.93
 InvNo: 0274348 InvDesc: admin-key cutting InvAmt: \$31.64
 InvNo: 0274358 InvDesc: admin-key cutting InvAmt: \$9.04
 InvNo: 0274411 InvDesc: office-stain (deck/ramp) InvAmt: \$186.12
 InvNo: 0274972 InvDesc: office-spiderban InvAmt: \$16.94
 InvNo: 0275556 InvDesc: aren-ant bait InvAmt: \$27.10
 InvNo: 0275602 InvDesc: ballfield-doors (icip) InvAmt: \$758.60
 InvNo: 0274698 InvDesc: ball field-lumber (icip grant) InvAmt: \$614.53
 InvNo: 0274745 InvDesc: ballfield-lumber (icip grant) InvAmt: \$1,003.76
 InvNo: 0274854 InvDesc: ballfield--lumber (icip grant) InvAmt: \$50.74
 InvNo: 0274912 InvDesc: ballfield-lumber InvAmt: \$687.16

ChqNo:	0033225	Date:	2023-07-04	Vendor:	MANITOULIN EXPOSITOR	Amount:	\$2,198.77
--------	---------	-------	------------	---------	----------------------	---------	------------

InvNo: 117135 InvDesc: advertising InvAmt: \$274.52
 InvNo: 117090 InvDesc: advertising InvAmt: \$457.51
 InvNo: 117194MM23 InvDesc: adv-man. mag 2023 InvAmt: \$1,466.74

ChqNo:	0033226	Date:	2023-07-04	Vendor:	MANITOULIN STREAMS	Amount:	\$5,000.00
--------	---------	-------	------------	---------	--------------------	---------	------------

InvNo: 2023 DONATION InvDesc: 2023 donation (as per budget) InvAmt: \$5,000.00

ChqNo:	0033227	Date:	2023-07-04	Vendor:	MINISTER OF FINANCE	Amount:	\$22,029.44
--------	---------	-------	------------	---------	---------------------	---------	-------------

InvNo: 302106230942011 InvDesc: may policing costs InvAmt: \$22,612.00

ChqNo:	0033228	Date:	2023-07-04	Vendor:	M.I.S. MUNICIPAL INSURANCE SERVICES LTD.	Amount:	\$75,928.76
--------	---------	-------	------------	---------	--	---------	-------------

InvNo: 6/21/2023 InvDesc: 2023/24 insurance renewal InvAmt: \$75,928.76

ChqNo:	0033229	Date:	2023-07-04	Vendor:	MUNICIPAL PROPERTY ASSESSMENT CORP.	Amount:	\$9,947.89
--------	---------	-------	------------	---------	-------------------------------------	---------	------------

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

InvNo: 1800033493 InvDesc: 2023 3rd qtr billing InvAmt: \$9,947.89

ChqNo:	0033230	Date:	2023-07-04	Vendor:	NEW NORTH FUELS INC	Amount:	\$4,480.11
--------	---------	-------	------------	---------	---------------------	---------	------------

InvNo: 655844 InvDesc: po-furnace oil InvAmt: \$1,221.00

InvNo: 657085 InvDesc: pw-diesel InvAmt: \$1,066.32

InvNo: 657084 InvDesc: pw-dyed diesle InvAmt: \$2,192.79

ChqNo:	0033231	Date:	2023-07-04	Vendor:	NORTHERN 911	Amount:	\$460.62
--------	---------	-------	------------	---------	--------------	---------	----------

InvNo: 21216-07012023 InvDesc: july 911 dispatch InvAmt: \$460.62

ChqNo:	0033232	Date:	2023-07-04	Vendor:	OLD DUTCH FOODS LTD	Amount:	\$150.13
--------	---------	-------	------------	---------	---------------------	---------	----------

InvNo: 41913761 InvDesc: marina-chips for resale InvAmt: \$150.13

ChqNo:	0033233	Date:	2023-07-04	Vendor:	PERRY NEWMAN	Amount:	\$665.72
--------	---------	-------	------------	---------	--------------	---------	----------

InvNo: JULY 4 2023 InvDesc: bylaw enforcement bylaw InvAmt: \$665.72

ChqNo:	0033234	Date:	2023-07-04	Vendor:	PITNEY BOWES	Amount:	\$219.98
--------	---------	-------	------------	---------	--------------	---------	----------

InvNo: 3202205827 InvDesc: postage meter lease InvAmt: \$219.98

ChqNo:	0033235	Date:	2023-07-04	Vendor:	PURULATOR COURIER	Amount:	\$42.75
--------	---------	-------	------------	---------	-------------------	---------	---------

InvNo: 453816875 InvDesc: freight InvAmt: \$42.75

ChqNo:	0033236	Date:	2023-07-04	Vendor:	RECEIVER GENERAL	Amount:	\$23,544.64
--------	---------	-------	------------	---------	------------------	---------	-------------

InvNo: JUNE 2023 InvDesc: june source deductions InvAmt: \$23,544.64

ChqNo:	0033237	Date:	2023-07-04	Vendor:	RON COOPER	Amount:	\$2,762.00
--------	---------	-------	------------	---------	------------	---------	------------

InvNo: 18272 InvDesc: pw-reimb.twp truck lic InvAmt: \$1,381.00

InvNo: 18271 InvDesc: pw-reimb.twp truck lic InvAmt: \$1,381.00

ChqNo:	0033238	Date:	2023-07-04	Vendor:	SUDBURY & DISTRICT HEALTH UNIT	Amount:	\$3,817.55
--------	---------	-------	------------	---------	--------------------------------	---------	------------

InvNo: RC020035672 InvDesc: july health unit levy InvAmt: \$3,817.55

ChqNo:	0033239	Date:	2023-07-04	Vendor:	SUPERIOR PROPANE INC.	Amount:	\$35.60
--------	---------	-------	------------	---------	-----------------------	---------	---------

InvNo: 44727800 InvDesc: arena-cylinder rental InvAmt: \$23.73

InvNo: 44727799 InvDesc: pw-cylinder rental InvAmt: \$11.87

ChqNo:	0033240	Date:	2023-07-04	Vendor:	TED PEARSON AUTOMOTIVE LTD.	Amount:	\$867.79
--------	---------	-------	------------	---------	-----------------------------	---------	----------

InvNo: 75894 InvDesc: shop towels (cases) InvAmt: \$867.79

ChqNo:	0033241	Date:	2023-07-04	Vendor:	Manitowaning Agricultural Society	Amount:	\$500.00
--------	---------	-------	------------	---------	-----------------------------------	---------	----------

InvNo: 2023 DONATION InvDesc: 2023 donation (as per budget) InvAmt: \$500.00

ChqNo:	0033242	Date:	2023-07-04	Vendor:	MANITOULIN SECONDARY SCHOOL	Amount:	\$250.00
--------	---------	-------	------------	---------	-----------------------------	---------	----------

InvNo: 2023 MARC HOV.MEM.RD InvDesc: marc hovingh mem ride donation InvAmt: \$250.00

ChqNo:	0033243	Date:	2023-07-04	Vendor:	CHRISTINE MCNAUGHTON	Amount:	\$255.00
--------	---------	-------	------------	---------	----------------------	---------	----------

InvNo: JUNE 30 2023 InvDesc: pee-sushi wrksp/supplies InvAmt: \$255.00

ChqNo:	0033244	Date:	2023-07-04	Vendor:	ISLAND ANIMAL HOSPITAL	Amount:	\$1,500.00
--------	---------	-------	------------	---------	------------------------	---------	------------

InvNo: 2023 BUDGET InvDesc: don'n fix.our felines(2023 bud InvAmt: \$1,500.00

ChqNo:	0033245	Date:	2023-07-04	Vendor:	SIMALAM	Amount:	\$508.50
--------	---------	-------	------------	---------	---------	---------	----------

InvNo: 1490 InvDesc: website maint plan InvAmt: \$508.50

ChqNo:	0033246	Date:	2023-07-04	Vendor:	PHOENIX EMERGENCY MANAGEMENT LOGIC	Amount:	\$3,390.00
--------	---------	-------	------------	---------	------------------------------------	---------	------------

InvNo: 2023-11-02 InvDesc: cemc-1st atr 2023 InvAmt: \$3,390.00

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

ChqNo:	Date:	Vendor:	Amount:
0033247	2023-07-04	BEN QUACKENBUSH	\$1,500.00
InvNo: 2023 CYCLING CLUB	InvDesc: donation man.cycling club ins	InvAmt: \$1,500.00	
0033248	2023-07-04	BESTWAY GLASS	\$1,186.50
InvNo: 49027 DEPOSIT	InvDesc: arena-plexiglass (deposit 50%)	InvAmt: \$1,186.50	
0033249	2023-07-04	GRANVILLE B VICKERMAN & ASSOCIATES	\$10,000.00
InvNo: JUNE 26 2023	InvDesc: arena-engineering retainer	InvAmt: \$10,000.00	
0033250	2023-07-04	MIKAILA STARUCK	\$45.20
InvNo: JUNE 30 2023	InvDesc: marina-reimb.training	InvAmt: \$45.20	
0033251	2023-07-04	SMITH'S COVE BAPTIST CHURCH	\$100.00
InvNo: JULY 2023	InvDesc: in mem - d.gray	InvAmt: \$100.00	
0033252	2023-07-04	WAT SUPPLIES	\$1,441.55
InvNo: 289573	InvDesc: office-g.bgs/hd sanit/p.twls	InvAmt: \$752.21	
InvNo: 289574	InvDesc: marina-t.tissue/p.twls	InvAmt: \$251.43	
InvNo: 289575	InvDesc: po/bnk bldg-p.twls	InvAmt: \$193.63	
InvNo: 289576	InvDesc: lib bldg-g.bags/hand sanit./	InvAmt: \$186.48	
InvNo: 289578	InvDesc: arena-t.tissue	InvAmt: \$57.80	
0033253	2023-07-04	WEAVER-SIMMONS	\$395.50
InvNo: 958910	InvDesc: general legal	InvAmt: \$395.50	
0033254	2023-07-04	WINDOWS UNLIMITED	\$9,981.66
InvNo: 2023-21	InvDesc: po/admin/lib cleaning	InvAmt: \$3,653.66	
InvNo: 2023-37	InvDesc: arena bds-progress #1 (icip)	InvAmt: \$6,328.00	
0033255	2023-07-04	WORKPLACE SAFETY & INSURANCE BOARD	\$6,171.43
InvNo: APR-JUNE 2023	InvDesc: april-june wsib contributions	InvAmt: \$6,171.43	
0033256	2023-07-04	RON COOPER	\$600.00
InvNo: 18271A	InvDesc: reimb. truck lic	InvAmt: \$600.00	

*** End of Report ***

Report Total:

\$238,121.77

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0033158		2023-06-19	06/18COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
0033159		2023-06-19	06/18COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
0033160		2023-06-19	06/18COMB	133	BOND, FREDA	OUTSTANDING	Cheque
0033161		2023-06-19	06/18COMB	222	ELLIOTT, DWAYNE	OUTSTANDING	Cheque
0033162		2023-06-19	06/18COMB	378	MILLETTE, SHELBA	OUTSTANDING	Cheque
0033163		2023-06-19	06/18COMB	383	MENDE, JONATHAN	OUTSTANDING	Cheque
0033164		2023-06-19	06/18COMB	384	CASE, LORI	OUTSTANDING	Cheque
0033165		2023-06-19	06/18COMB	395	COOPER, MAX	OUTSTANDING	Cheque
3465		2023-06-19	06/18COMB	118	COOPER, RONALD	OUTSTANDING	Direct Deposit
3466		2023-06-19	06/18COMB	165	STRONG, GERRY	OUTSTANDING	Direct Deposit
3467		2023-06-19	06/18COMB	169	MAGUIRE, KELSEY	OUTSTANDING	Direct Deposit
3468		2023-06-19	06/18COMB	216	REID, BRENDA	OUTSTANDING	Direct Deposit
3469		2023-06-19	06/18COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
3470		2023-06-19	06/18COMB	223	BOWERMAN, JANICE	OUTSTANDING	Direct Deposit
3471		2023-06-19	06/18COMB	224	HOOPER, JENNIFER	OUTSTANDING	Direct Deposit
3472		2023-06-19	06/18COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
3473		2023-06-19	06/18COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
3474		2023-06-19	06/18COMB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
3475		2023-06-19	06/18COMB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
3476		2023-06-19	06/18COMB	370	LENTIR, CRYSTAL	OUTSTANDING	Direct Deposit
3477		2023-06-19	06/18COMB	381	COOPER, JEREMY	OUTSTANDING	Direct Deposit
3478		2023-06-19	06/18COMB	386	NEWMAN, PERRY	OUTSTANDING	Direct Deposit
3479		2023-06-19	06/18COMB	390	GERHARD, KARI	OUTSTANDING	Direct Deposit
3480		2023-06-19	06/18COMB	394	RZADNIEWICZ, RHEAL	OUTSTANDING	Direct Deposit

Total : \$26,761.58

Date : 2023-07-04
Time : 10:40:01 AM

The Township of Assiginack

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0033202		2023-07-03	07/03COMB	122	HOBBS, ALTON	OUTSTANDING	Cheque
0033203		2023-07-03	07/03COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
0033204		2023-07-03	07/03COMB	133	BOND, FREDA	OUTSTANDING	Cheque
0033205		2023-07-03	07/03COMB	222	ELLIOTT, DWAYNE	OUTSTANDING	Cheque
0033206		2023-07-03	07/03COMB	378	MILLETTE, SHELBA	OUTSTANDING	Cheque
0033207		2023-07-03	07/03COMB	383	MENDE, JONATHAN	OUTSTANDING	Cheque
0033208		2023-07-03	07/03COMB	384	CASE, LORI	OUTSTANDING	Cheque
0033209		2023-07-03	07/03COMB	389	GIBEAULT, BROOKE	OUTSTANDING	Cheque
0033210		2023-07-03	07/03COMB	395	COOPER, MAX	OUTSTANDING	Cheque
3481		2023-07-03	07/03COMB	118	COOPER, RONALD	OUTSTANDING	Direct Deposit
3482		2023-07-03	07/03COMB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
3483		2023-07-03	07/03COMB	169	MAGUIRE, KELSEY	OUTSTANDING	Direct Deposit
3484		2023-07-03	07/03COMB	216	REID, BRENDA	OUTSTANDING	Direct Deposit
3485		2023-07-03	07/03COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
3486		2023-07-03	07/03COMB	223	BOWERMAN, JANICE	OUTSTANDING	Direct Deposit
3487		2023-07-03	07/03COMB	224	HOOPER, JENNIFER	OUTSTANDING	Direct Deposit
3488		2023-07-03	07/03COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
3489		2023-07-03	07/03COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
3490		2023-07-03	07/03COMB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
3491		2023-07-03	07/03COMB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
3492		2023-07-03	07/03COMB	370	LENTIR, CRYSTAL	OUTSTANDING	Direct Deposit
3493		2023-07-03	07/03COMB	381	COOPER, JEREMY	OUTSTANDING	Direct Deposit
3494		2023-07-03	07/03COMB	386	NEWMAN, PERRY	OUTSTANDING	Direct Deposit
3495		2023-07-03	07/03COMB	390	GERHARD, NARI	OUTSTANDING	Direct Deposit
3496		2023-07-03	07/03COMB	394	RZADKIEWICZ, RHEAL	OUTSTANDING	Direct Deposit
3497		2023-07-03	07/03COMB	396	FERGUSON, HEIDI	OUTSTANDING	Direct Deposit
Total :							\$28,937.80

TOWNSHIP OF ASSIGINACK

BY-LAW# 2023-12

Being a By-Law to establish policy and procedures to govern and permit Mobile Food Vendors to utilize Municipal Property to sell food products to the public.

WHEREAS the Municipal Act, 2001, Section 151, permits municipalities to enact by-laws for the licensing, regulation and governing of vehicles, structures, and locations, from which products and services may be purchased and sold.

AND WHEREAS the municipal council of the Corporation of the Township of Assiginack deems it expedient to adopt a by-law for mobile food vendors on municipal property;

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

1. PURPOSE:

The purpose of this by-law is for the Council of the Corporation of the Township of Assiginack to govern and permit Mobile Food Vendors to utilize municipal property for the purposes of selling food products to the public; establish procedures, requirements, and licensing conditions; and set licensing fees, which will also include administrative penalties for any contraventions of this by-law.

2. DEFINITIONS:

"Mobile Food Vendor" shall mean a person or business selling food, confection and/or beverage items from one of the following:

"Class A: Motorized Food Sales" shall mean the sale of food that is primarily based on a motorized, mobile unit or trailer which includes any "motor vehicle" as defined by the Highway Traffic Act, and includes but not be limited to food trucks, food wagons, motorized ice cream vehicles and Ministry of Transportation licenses/plated trailers hauled by a motor vehicle.

"Class B: Non-Motorized Food Sales" shall mean the sale of food that is primarily based on a non-motorized, muscle-powered, or mobile cart, other than food wagons and shall include but not be limited to bicycle refreshment carts, wheeled, portable barbeques or grills or coolers, such as a hot dog or ice cream cart.

"Mobile Food Vendor License" shall mean the license you will receive upon successful submission and approval of your Mobile Food Vendor application.

"Licensee" shall be the person/business making application for issuance of a Mobile Food Vendor License.

"Municipality or Township" shall mean the Township of Assiginack.

"Council" shall mean the Council of the Corporation of the Township of Assiginack.

"Resident" shall mean a person or business who resides and whose address is within the boundaries of the Township of Assiginack.

"Non-resident" shall mean a person or business who resides and whose address is outside of the boundaries within the Township of Assiginack.

3. APPLICATION REQUIREMENTS:

- a.) All Mobile Food Vendors requesting access to sell food on municipally owned property must apply for a Mobile Food Vendor License and complete and submit the application form (see *Schedule C*) and required documents to the Municipal Clerk.
- b.) Applications may be submitted in person at the Township Office, located at 156 Arthur Street in Manitowaning OR submitted electronically to: Heidi Ferguson, Municipal Clerk via email at hferguson@assignack.ca.
- c.) Please ensure that all information on the application form is complete and all required documents are attached to your application form.
- d.) The applicant/licensee must provide the Municipal Clerk with a copy of your Certificate of Insurance, with the municipality named as an additional insured and proof of a minimum of \$2 million in commercial liability, along with the submission of the Mobile Food Permit Application.
- e.) The applicant/licensee must provide the Municipal Clerk with a copy of approval and/or inspection by the local Public Health Unit, along with the submission of the Mobile Food Permit Application. The copy of inspection must have been completed within the last thirty (30) days.
- f.) A valid copy of the vehicle registration for all Class A: Motorized Food Sales vendors must be provided to the Municipal Clerk, along with the submission of the Mobile Food Permit Application.
- g.) The prescribed fee for the mobile food permit must be paid upon approval of the application and before issuance of the permit and prior to setup of the mobile food unit on municipal property. Please see *Schedule A: Fees for Mobile Food Vendor License*.
- h.) Applications received for a Mobile Food Vendor License will be circulated and reviewed by a variety of Municipal Department Heads prior to approval. These departments include but are not limited to: CAO, Clerk, By-Law Enforcement Officer, Building Controls, Public Works and Fire Department, or any other municipal department as deemed appropriate.
- i.) The Township of Assiginack reserves the right to consult with external agencies and organizations regarding all submitted applications, as deemed appropriate.

4. GENERAL PROVISIONS:

- a.) The Township of Assiginack will provide the public notification of the locations that are available for rent in April of each year and these locations will be advertised through the following methods: Township of Assiginack's website, Township of Assiginack's social media and a print ad will be advertised within the Manitoulin Expositor.
- b.) The Township of Assiginack will offer three designated and approved municipal locations for Mobile Food Vendors to sell and provide food related concessions and goods at. These locations include:
 - Queen's Park**
 - Manitowaning Beach Area/River Road Marina**
 - Post Office/Bank Building**
- c.) Mobile Food Vendors shall be permitted to operate on municipal property upon notification of approval of their application and issuance of their Mobile Food Vendor License by the Township of Assiginack.
- d.) Approved licensees are permitted to operate their mobile food businesses at the approved municipal locations from May to October and between the hours of 8:00am to 9:00pm daily.
- e.) All applicants must apply for their license on a yearly basis, including those mobile food vendors who were approved in the previous calendar year.
- f.) Mobile Food Vendors are not permitted to offer alcohol for sale or consumption on municipal property.
- g.) Should multiple applications be received for the same location or more applications received than approved locations, then a lottery will take place to choose the successful applicants for the duration of the year/season.

- h.) The Township of Assiginack staff will do their best to provide licensees with their preferred choice, however the Township reserves the right and discretion to assign approved vendors to the approved locations.
- i.) Applicants may apply for multiple locations, however only one site will be awarded per mobile food vendor, unless there are no other applicants for the other approved locations.
- j.) Licensees are permitted to only utilize the location that they have been approved for by the Township and no mobile food vendor is permitted to conduct their business on any municipal roadway(s) or sidewalk(s).
- k.) The Mobile Food Vendor is not permitted to set up their unit on municipal property prior to approval by the Township staff.

5. REQUIREMENTS/RESPONSIBILITIES OF LICENSEE:

- a.) It is the applicant's responsibility to ensure that all required documentation is submitted along with the application form at the time of submission. Failure to do so will result in a delay in processing your application.
- b.) It is the responsibility of the mobile food vendor/licensee to ensure that they adhere to all the requirements set out within this by-law.
- c.) Every licensee is required to display a copy of their Mobile Food Vendor Permit at their place of business so that it is always visible to the public and/or municipal officers.
- d.) It is the sole responsibility of the licensee to ensure that they adhere to and meet all municipal, provincial, and federal legislation requirements, including but not limited to:
 - Public Health Regulations***
 - Fire Regulations***
 - Building Code***
 - Licensing Regulations***
 - Zoning By-Law***
 - Official Plan***
- e.) It is the responsibility of the licensee to ensure that they do not block or impede the entrance(s) or exits(s) and/ to municipal owned properties or buildings or municipal sidewalks.
- f.) The licensee(s) is not permitted to transfer, sell, or sub-let their license or assigned location to any person or persons.
- g.) No Licensee shall operate in a manner as to cause a nuisance or interfere with the enjoyment of the neighboring property.
- h.) The Licensee understands that the Township of Assiginack, if deemed necessary and at their sole discretion, may suspend or revoke the mobile food vendor license at any time throughout the duration of the license.
- i.) Licensees shall follow all land use requirements as established within the applicable municipal Zoning By-Law.

6. FEES:

- a.) The prescribed fee for the mobile food vendor license must be paid upon approval and before issuance of the mobile food vendor license, as well as prior to setup of the mobile food unit on municipal property.
- b.) All applicants must ensure that they have indicated their residency status on the application form, as the fee for resident and non-resident varies.
- c.) Upon approval by the Township of Assiginack, payment for the mobile food license may be made in person at the Township Office located at 156 Arthur Street in Manitowaning. Accepted methods of payment include Cash, Cheque, Debit or Credit Card.

7. NON-COMPLIANCE:

- a.) Any licensee who contravenes or fails to comply with the terms and conditions of this by-law will be subject to additional charges, known as administrative monetary penalties (AMP), as per the Municipal Act 2001, S.O. 2001 c. 25, Section 434.1 and these amounts shall not exceed those attached in *Schedule B: Administrative Monetary Penalties for Contravention of the Municipal Food Vendor By-Law #2023-12*.
- b.) If a licensee contravenes this by-law, The Administrative Monetary Penalty (AMP) Notice shall include the following information:
 - i. The name of the person contravening this By-law or the owner of the property of the lands to which the contravention resides;
 - ii. The particulars of the contravention;
 - iii. The amount of the Administrative Monetary Penalty (AMP) and the date the payment is due; and
 - iv. A statement that if the Administrative Monetary Penalty (AMP) is not paid, it shall be constituted as debt owed to the Municipality under its' Mobile Food Vendor By-Law 2023-12, that may be collected in any manner permitted by law, including adding it to the Tax Roll of the person and being collected in the same manner as real taxes.
- c.) The Township of Assiginack's By-Law Enforcement Officer will enforce non-compliance of this By-Law.
- d.) Please see attached *Schedule B: Administrative Monetary Penalties for the Contravention of the Municipal Food Vendor By-Law 2023-12*.

8.) ADDENDUM:

Schedules 'A,' 'B' and 'C' attached hereto shall form part of this By-Law.

9.) EFFECTIVE DATE:

This By-law shall come into effect on the ____ day of _____.

AS READ a FIRST and SECOND time, this ____ day of _____.

AND AS READ a THIRD and FINAL time and considered passed, in open Council, this ____ day of _____, _____.

Brenda Reid, MAYOR

Heidi Ferguson, CLERK

TOWNSHIP OF ASSIGINACK

SCHEDULE A

SCHEDULE OF FEES FOR MOBILE FOOD LICENSE

Class of Fee	Resident (price per year)	Non-Resident (price per year)
Class A: Motorized Food Vendor	\$750.00	\$850.00
Class B: Non-Motorized Food Vendor	\$375.00	\$475.00

DRAFT

MUNICIPALITY



OF ASSIGINACK

TOWNSHIP OF ASSIGINACK

SCHEDULE B

**ADMINISTRATIVE MONETARY PENALTIES FOR THE
CONTRAVENTION OF THE MUNICIPAL FOOD VENDOR
BY-LAW #2023-12**

Description of Contravention	Penalty Amount
Failure to display license	\$100.00
Permit an activity that causes a nuisance	\$100.00
Operation of business between 9:00pm and 8:00am	\$300.00
Failure to provide Certificate of Insurance, with the Township named as an additional insured.	\$200.00
Failure to provide Inspection Results/Certificate from Public Health Unit.	\$200.00
Obstruct or attempt to obstruct an Officer.	\$500.00
Failure to comply with an Order.	\$500.00

**SCHEDULE C: TOWNSHIP OF ASSIGINACK
MOBILE FOOD VENDOR APPLICATION**

Applicant Name(s):

Business Name:

Applicant Contact Information/Address:

Telephone #: _____

Email Address: _____

Nature of Business: (Please provide a brief description of the type/nature of your business and what products or services you will be selling to the public)

Description of Mobile Food Truck (Please provide a brief description of the type of mobile food truck/unit being used to sell goods from. Please include the size of the unit in square feet).

Preferred Location I am Applying For:

- Queen's Park- address
- Post Office Building- address
- Marina/Beach Area – address

If your preferred location is not available, please list the two other areas in your order of preference:

1. _____
2. _____

Residency Status

Are you a resident of the Township of Assiginack? YES NO

Proof of Insurance

The Applicant agrees to provide proof of a minimum of \$2 million in liability insurance, with the Township of Assiginack named as an additional insured on the policy and Certificate of Insurance. **Insurance Provided** YES NO

Proof of Inspection

The Applicant agrees to provide proof of a recent copy of the Inspection Report completed by the Sudbury & District Public Health Unit. *PLEASE NOTE: That inspections must have been completed within the last thirty (30) days.*

Inspection Report Provided YES NO

I/we _____, known as the Licensee, hereby indemnify the Township of Assiginack of any actions, damage, loss, claim or liability as a direct result of the mobile food vendor operations, the use of the approved municipal location or anything undertaken or neglected to be undertaken in connections with the use of this mobile food vendor license.

By signing this application form, the applicant acknowledges that they have read the Mobile Food Vendor Policy and agrees to abide by all the terms and conditions set forth within this policy.

PRINT NAME

APPLICANT SIGNATURE

DATE

NOTE: Any personal information required in the application form received is under the authority of the Township of Assiginack. This information is an integral component of the submission and becomes a public record. Once this application form is accepted by the Township of Assiginack and a Mobile Food Vendor License has been awarded, all information contained in the application form may be available to the public, including personal information. Questions about the collection of personal information and the Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990, as amended may be directed to the Municipal Clerk.

FOR OFFICE USE ONLY: (APPLICANT(S) DO NOT COMPLETE THIS SECTION*)**

Date Application Received: _____ Date of Approval: _____

Proof of Insurance Received: YES NO

Proof of Inspection Received: YES NO

Permit Issued: YES NO

Permit #: _____

If no, reason for denial:

Authorized by: _____
(Municipal Clerk or Designate)

CORPORATION OF THE TOWNSHIP OF ASSIGINACK

BY-LAW # 2023-13

Being a By-Law to establish Policy and Procedures for the Procurement of Goods and Services and ensure that only authorized purchases are made in the best interests of the municipality.

WHEREAS the Municipal Act, 2001, Section 240 (1), (3) states that a municipality shall adopt and maintain policies with respect to its procurement of goods and services.

AND WHEREAS the municipal council of the Corporation of the Township of Assiginack deems it expedient to repeal By-Laws 2014-17 Tendering By-Law and 2014-18 Purchasing By-Law and to enact a new Purchasing/Procurement Policy By-Law 2023-13, to govern the authorization of purchasing;

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

1.) PURPOSE:

To provide a corporate wide policy for the procedures and controls in the acquisition of goods and services for all municipal departments within the Township of Assiginack.

2.) DEFINITIONS:

"Council" shall mean the council of the Corporation of the Township of Assiginack.

"Municipality or Township" shall mean the Corporation of the Township of Assiginack.

"Goods and services" shall mean all supplies, materials or equipment and related procurement services, which may include installation, training, inspection, maintenance and repairs and related procurement services, but does not include land purchases, sales, and property leases.

"Bidder," "Tenderer" or "Proponent" shall mean a person, agent, company, or other such entity that formally responds to a call for tenders, request for quotations or request for proposals by submitting a bid to do work, provide a product or service or to purchase real property. Within this by-law, these terms are interchangeable.

"Bid" shall mean an offer by a bidder, tenderer, or proponent in response to the document issued by the Township.

"Request for Tender or RFT" shall be utilized for competitive bids based on precisely defined requirements for which a clear or single solution exists. The bidder is required to state the cost of providing a good or service, or the cost of real property to the municipality with the expectation that a successful bidder will be granted a contract.

"Request for Proposals or RFP" shall be used to obtain competitive pricing when the requirements for goods or services needed cannot necessarily be specified. In these cases, a proposal call will be issued to obtain specific offers from bidders to fulfill the requirements for goods and services at a particular price.

"Request for Quotations or RFQ" shall mean a request from staff or council for the provision of goods or services for pricing/quotation, internal uses, budgeting purposes or funding application purposes. In no way does the issuance of a Request for Quotation or RFQ constitute a tender or the formation of a contract between the goods and services provider and the Township of Assiginack. RFQ's are used as an information gathering tool for future purposes.

3). AUTHORIZED PURCHASERS:

The following persons are authorized to initiate purchases for the described purposes:

- | | |
|-----------------------------|--|
| 1. CAO | All municipal purposes. |
| 2. Treasurer/Deputy CAO | All municipal purposes. (Authorized by CAO) |
| 3. Clerk | All municipal purposes. (Authorized by CAO) |
| 4. Assigned Project Officer | Purchases specifically related to the project. |
| 5. PW Superintendent | Public Works and Roads purposes. |
| 6. Fire Chief | Fire services purposes. |
| 7. Arena Manager | Purchases related to the Arena, Special Events/Projects. |
| 8. Head Librarian | Library purposes. |
| 9. Museum Curator | Museum purposes. |

4). DELEGATION OF AUTHORITY TO PURCHASE:

A person with the authority to initiate a purchase may delegate the authority in whole or in part, for purposes of absence, holiday, or expediency, to another staff members provided such delegation has received the approval of the CAO or Council. Any delegation shall be in writing with clearly defined terms and limits on spending.

5.) GROUPS WITH AUTHORITY TO PURCHASE :

The following have authority to initiate purchases by act of resolution. Said resolution shall clearly detail the individual(s) responsible for initiating the purchase.

- (1) Council

6.) METHODS OF PROCUREMENT:

a.) Where the required product or services can be specified and the estimated value of these goods and services, inclusive of delivery charges will cost:

\$0 to \$1,000 Direct Acquisition by those authorized in Section 3(1-9) is acceptable.

\$1,001 to \$5,000 Three quotations to be obtained and authorization given by the CAO.

\$5,001 to \$10,000 Council resolution required based upon three documented quotations.

Over \$10,000 Tender required when goods or services can be defined within definite specifications.

Proposal required when the price is not the only consideration and when the product or service is evaluated against requirements.

b.) Emergency Purchases

Where an emergency exists, during working hours or after hours, requiring the immediate purchase of goods, services and/or construction, the CAO may authorize the purchase required by the most expedient and economical means.

c.) Submission of Invoices and Receipt

All invoices must be forwarded to the Treasurer. Purchasing authorities who ordered products and services must ensure that they attend the municipal office during the third week of every month to present and/or sign all invoices, assign account numbers to the various invoices, and authorize payments with their signature. The signature on the invoice indicates that the products and services have been received in workable and satisfactory condition, in the quantities indicated on the invoice. The Treasurer or designate will sign the payment voucher

indicating all purchasing documents are present and satisfactory and that the invoices may be paid.

d.) Submission of Expense Claim

Expense claims by staff and/or Council for properly authorized municipal activities, such as travel, accommodations, and meals may be submitted. All receipts must be attached to the expense claim and submitted to Accounts Payable within forty-five days of the activity.

7. MUNICIPAL TENDERING, REQUESTS FOR PROPOSALS AND REQUEST FOR QUOTATIONS:

As per section 6a.) within this By-Law, any goods or services purchased in the amount greater than \$10,000 must be received through the process of a Tender or Request for Proposal.

a.) Goods and Services Procured through Request for Tender (RFT)

The Request for Tender (RFT) process shall be utilized for competitive bids based on precisely defined requirements for which a clear or single solution exists. Tender documents will be prepared, advertised, reviewed, and evaluated by the issuing department and a recommendation prepared for Council's consideration.

b.) Goods and Services Procured through Request for Proposal (RFP)

Request for Proposals or RFP shall be used to obtain competitive pricing when the requirements for goods or services needed cannot necessarily be specified. In these cases, a proposal call will be issued to obtain specific offers from bidders to fulfill the requirements for the goods and services at a particular price.

The procedure for the preparation of documents, advertising, receiving of and opening of both Request for Proposals and Request for Tenders is the same.

c.) Request for Quotations (RFQ)

A Request for Quotation or RFQ may be issued when is when staff and/or Council are looking to purchase goods or services for pricing, quotation or internal uses, budgeting purposes or funding application purposes. The issuance of a Request for Quotation (RFQ) in no way constitutes a tender or the formation of a contract between the goods and services provider and the Township of Assiginack. RFQ's are strictly used as an information gathering tool for future procurement purposes.

8. PROCEDURES FOR REQUEST FOR TENDERS (RFT's) AND REQUEST FOR PROPOSALS (RFP's):

a.) Preparation of Documents

Municipal staff will prepare all required submission documents, which will include the RFT's and RFP's document, along with any guidance or instructions that are required for completing the submission and all necessary forms that are required to be submitted.

Submission documents should include:

- i.) The name of the Municipality calling the Request for Tender/Proposal and municipal logo.
- ii.) A description of the work, purpose or services, equipment required or property to be sold.
- iii.) The person whom submissions should be submitted to.
- iv.) The method in which submissions should be submitted.
- v.) The date and time of closing for receiving submissions.
- vi.) Any bonding or deposit requirements.
- vii.) Information regarding to whom and how questions will be received.

- viii.) The statement that the “lowest or any bid not necessarily accepted.”
- ix.) Copy of the submission form to be completed and submitted.

b.) Methods of Advertising:

The Township of Assiginack will publicly advertise all Requests for Tenders, Proposals and Quotations utilizing a standardized process, which will include:

- i.) Advertising the call for submissions on the municipal website.
- ii.) Advertising the call for submissions on the Township of Assiginack’s social media.
- iii.) Advertising the call for submissions in print via the newspaper, for a minimum of two weeks. This may include the local newspaper and regional newspaper(s) in Northern Ontario and across the province, depending on the target audience and nature of the tender, submission, or quotation. This will be at the discretion of the CAO.
- iv.) Municipal Staff may also look to advertise through other appropriate channels, such as online or municipal procurement sites. Pending budget and availability, the CAO will approve this.
- v.) Municipal Staff, as approved by the CAO, may issue special invites for requests for tenders, proposals and quotations to local and regional contractors and service providers.
- vi.) The following information may be included in advertisements for tenders, proposals, and quotations:
 - a.) The name of the Municipality calling the Request for Tender/Proposal and municipal logo.
 - b.) A description of the work, purpose or services, equipment required or property to be sold.
 - c.) The person whom submissions should be submitted to and their contact information.
 - d.) The method in which submissions should be submitted.
 - e.) The date and time of closing for receiving submissions.
 - f.) Any bonding or deposit requirements.
 - g.) Information regarding to whom and how questions will be received and their contact information.
 - h.) The statement that the “lowest or any bid not necessarily accepted.”
 - i.) Link to the municipality’s website to access the submission documents and further information.

c.) Tender/Proposal Submission Process:

- i.) All submissions must be submitted as per the instructions outlined with the Tender/Proposal Document(s).
- ii.) All submissions must be sealed and submitted using the necessary forms as stipulated in the Tender/Proposal Document.
- iii.) The submission must be legible, written in ink or type written. The bidder’s authorized signing officer must initial any form of error, strikeout, erasure, or over-writing.
- iv.) All pricing must be in Canadian funds and must include all costs, such as incidentals and disbursements that are necessary and required to perform the work or provide the good(s) or service(s). No claims for extra work will be entertained and any additional work must be authorized in writing prior to commencement.
- v.) When necessary, please break down the pricing to show the costing sub-total, Harmonized Sales Tax (HST) amount and then total price (including HST).
- vi.) When relevant, the bidder/proponent may be asked to provide proof of their ability, in terms of their experience, staff members and potential references. The RFT/RFP document will stipulate whether this is a requirement.
- vii.) It is the responsibility of the person/organization submitting the tender or proposal to ensure that all necessary forms have been completed correctly and that all documents are submitted in accordance with the Tender/Proposal Document.
- viii.) It is the responsibility of the person/organizer to ensure that they have submitted their tender or proposal using the approved submission method, as stipulated in the

RFT/RFP document. Faxed or Emailed submissions will not be accepted, unless otherwise stated.

- ix.) A submission received after the closing date and time will not be considered and will be returned to the bidder, unopened.
- x.) The Township of Assiginack is not liable for any cost to prepare, present or submit the tender or proposal, as this cost will be the sole responsibility of the proponent.
- xi.) All enclosed documents that are submitted become the property of the Township of Assiginack and will not be returned. All written tenders and proposals received by the municipality become public records and once a tender/proposal is received and awarded, all information contained within may be available to the public. Questions about the collection of personal information and the Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990, as amended may be directed to the Municipal Clerk's office.

d.) Acceptance of Bids/Submissions:

- i.) Upon receiving submissions for the issued RFT or RFP, staff will open and review the submissions to ensure all conditions have been met.
- ii.) Staff will then prepare a recommendation to Council for their consideration. Council will award the RFT or RFP to the successful bidder, by way of Council Resolution.
- iii.) Written notice will be provided to the successful bidder, as well as to all the unsuccessful bidders.
- iv.) If more than two submissions are received, the municipality may retain at least one of the other submissions in addition to the successful bidder until a formal agreement has been entered into with the successful bidder.
- v.) Where there are two or more submissions that are equal, the submission that was received earlier shall be deemed the higher one.
- vi.) The municipality reserves the right to award by item, or part thereof, groups of items or part thereof, and to award contracts to one or more bidders submitting identical bids as to price; to accept or reject any bids in whole or part; to waive irregularities or omissions, if in doing so, the best interest of the municipality is served; not to accept any submissions or bids; and the municipality may exercise the right to re-advertise, should they decide not to accept any of the bids. No liability will accrue to the municipality for any decision in this regard.
- vii.) All bids received shall be irrevocable for 60 days after the official closing date and time.

e.) Completion of Contract:

Upon award of the RFT or RFP by Council, the successful bidder/proponent will be expected to enter into a contract or agreement with the Township of Assiginack.

The contract and/or agreement may contain the following information:

- i.) Resolution issued by the Township of Assiginack Council authorizing the award of the work to be performed by the successful bidder/proponent.
- ii.) Full details and description of the work to be performed or detailed list of the products and/or services to be provided and delivery schedule, as per the successful proponents' submission, as awarded by Council.
- iii.) Copy of the submitted and awarded tender/proposal.
- iv.) The successful proponent agrees to adhere to all municipal, provincial, and federal statutes, regulations, and laws while under this contract.
- v.) When applicable, the successful proponent agrees to adhere to and comply with the Accessibility for Ontarians Act (AODA), and ensure that all their employees, agents and/or volunteers receive the necessary training as required under the Act.
- vi.) It is the successful proponent's responsibility to be aware of, comply with and enforce all health and safety regulations and requirements for their employees and

worksite, including any health and safety policies and procedures established by the municipality.

- vii.) Terms of Payments
- viii.) Default by Proponent Clause
- ix.) Changes in Scope of Work Clause
- x.) The successful bidder may not assign or sub-contract or any portion thereof without the prior and written consent of the Township.
- xi.) Signed off on both the authorized representative from both the bidder and the municipality.
- xii.) Any other pertinent information that the municipality deems necessary to be included within the agreement/contract.

The successful bidder/proponent will be expected to provide the following information/documents to the municipality following the award of the tender/proposal:

- i.) **Proof of Insurance:** Prior to commencement, the successful proponent must submit a copy of a Certificate of Insurance issued by their insurance provider, which lists the Township of Assiginack as a named insured on their policy. The successful proponent must have Comprehensive General Liability coverage of not less than \$2 million inclusive per occurrence for third party Bodily Injury and Property Damage.

It is the successful proponent's responsibility to ensure that they always have insurance coverage throughout their contract with the municipality.

- ii.) **Proof of WSIB Coverage:** Prior to commencement, the successful proponent and their personnel must be covered by the insurance plan under the Workplace Safety and Insurance Act, 1997 **AND** must provide a copy of their Clearance Certificate from WSIB, showing they are in good standing as an Independent Operator.
- iii.) **Proof of Surety:** The successful proponent may be required to submit proof of surety by providing either a deposit or satisfy bonding requirements, which is at the discretion of the municipality.

If proof of surety is required, the successful proponent must submit a deposit in the form of a certified cheque, bank draft or money order, made payable to the Township of Assiginack and this deposit may be held by the municipality until 60 days after the day on which all work covered under the contract/agreement is seemed completed and accepted by municipal staff.

If the Township requires the proponent to satisfy fidelity bonding requirements, then such a bond in the amount and form determined by the municipality must be submitted.

Failure to provide such surety within two weeks from the date of request shall permit the Township of Assiginack to withdraw their agreement/contract.

- iv.) **Any other documents that were stipulated in the Tender/Proposal Document.**

9.) ADDENDUM:

Schedules "A" and "B" attached hereto shall form part of this By-Law.

10.) EFFECTIVE DATE:

This By-law shall come into effect on the ____ day of _____.

AS READ a FIRST and SECOND time, this _____ day of _____.

**AND AS READ a THIRD and FINAL time and considered passed, in open Council, this
_____ day of _____, _____.**

Brenda Reid, MAYOR

Heidi Ferguson, CLERK

DRAFT

TOWNSHIP OF ASSIGINACK

SCHEDULE "A"

GOODS AND SERVICES NOT SUBJECT TO BY-LAW 2023-13

1. Petty Cash Items

2. Training and Education Items

- a.) Registration and tuition fees for conferences, conventions, courses, and seminars
- b.) Magazines, books, and periodicals unless the purchase of such magazines, books and periodicals are subject to value-added services.
- c.) Memberships

3. Refundable Employee Expenses

- a.) Advances
- b.) Meal Allowances
- c.) Travel expenses
- d.) Accommodation expenses

4. Employer's General Expenses

- a.) Payroll deduction remittances
- b.) Medicals
- c.) Debenture payments, grants, tax remittances.
- d.) Insurance premiums.

5. Professional Services

- a.) Legal fees and other professional services related to litigation or legal matters.
- b.) Utilities, which may include postage, water and sewer charges and hydro.
- c.) Advertising services required by the Township.
- d.) Banking services which are covered by agreements.

TOWNSHIP OF ASSIGINACK

SCHEDULE "B"

ADMINISTRATION PROCEDURE FOR BID IRREGULARITIES

	IRREGULARITY	RESPONSE
1.	Late Bids or Proposals	Automatic rejection and not read publicly.
2.	Unsealed envelope	Automatic rejection
3.	Insufficient financial security (when required)	Automatic rejection <i>(no bid/security deposit or agreement to bond or insufficient bid bond)</i>
4.	Required sections of the proposal are not completed.	Automatic rejection, unless the municipal staff opening the documents agree that the areas of the document not completed are trivial or insignificant.
5.	Bids or submissions received on documents other than those provided or specified by the Township.	Automatic rejection
6.	Bids or submissions containing minor clerical errors	48 hours to correct the initial errors.
7.	Failure to execute an agreement to provide surety or bond or bonding company corporate seal or signature is missing from agreement to bond.	Automatic rejection
8.	Failure to execute bid bond by Bidder and Bonding Company when requested and within the allotted period, as per Section 8e.) of this By-Law.	Automatic rejection or Withdrawal of Contract
9.	Missing signature(s)	48 hours to rectify situation