

MUNICIPALITY OF ASSIGINACK



**BOX 238, MANITOWANING, ON, P0P 1N0
(705) 859-3196 or 1-800-540-0179**

**REGULAR MEETING OF COUNCIL
IN CHAMBERS**

Tuesday, August 20th, 2024 at 7:00 p.m.

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 Regular Meeting of Council of July 16, 2024

4. DELEGATIONS

- a.) Presentation of Financial Statements- Freelandt, Caldwell and Reilly

5. REPORTS

- a.) Public Works Report
- b.) PEC Monthly Report
- c.) Marina Monthly Report

6. ACTION REQUIRED ITEMS

- a.) Accounts for Payment: General \$ 741,623.95
- b.) Accounts for Payment: Payroll \$ 97,945.78
- c.) Storage Unit Discussion
- d.) Manitoulin OPP Detachment Board Representative
- e.) Request for Encroachment Agreement

7. INFORMATION ITEMS

- a.) Request for Support: Town of Bradford West Gwillimbury re: Province-Wide Long Service Medal for Police and Paramedics
 - b.) Request for Support: County of Frontenac re: Physician Shortage
 - c.) Request for Support: Township of Brudenell, Lyndoch and Raglan re: Resume Assessment Cycle
 - d.) Request for Support: City of Toronto re: Province Support for Physicians
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8. BY-LAWS

9. CLOSED SESSION

- a.) Personal matters about an identifiable individual, including municipal employees.
- b.) Personal matters about an identifiable individual, including municipal employees.

10. ADJOURNMENT

THE TOWNSHIP OF ASSIGINACK

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2023

Draft – For Discussion Purposes Only

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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

Mayor

Treasurer

Date

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the consolidated financial statements of the **Corporation of the Township of Assiginack**, which comprise the statement of consolidated financial position as at December 31, 2023, 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, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT (continued)

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated 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
August 20, 2024

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Financial Position
December 31, 2023 with comparative figures for 2022

	2023	2022
	\$	\$
		(restated - note 2)
Financial Assets		
Cash	6,582,535	5,798,775
Term deposits	40,507	54,850
Taxes receivable (note 3)	386,830	344,980
User charges receivable	369,111	395,103
Grants receivable	155,640	330,539
Other accounts receivable	139,929	153,123
Investment in government business enterprise (note 4)	319,429	257,952
	7,993,981	7,335,322
Financial Liabilities		
Accounts payable and accrued liabilities	815,155	372,648
Deferred revenue	485,463	421,953
Deferred revenue - obligatory funds (note 5)	381,958	327,206
Long-term debt (note 6)	1,754,530	1,124,474
Obligations under capital lease (note 7)	-	30,064
Asset retirement obligation (note 8)	1,042,632	1,012,264
	4,479,738	3,288,609
Net Assets (note 9)	3,514,243	4,046,713
Non-financial Assets (note 10)		
Tangible capital assets (note 11)	15,683,672	16,118,163
Prepaid expenses	42,761	57,873
	15,726,433	16,176,036
Accumulated Surplus	19,240,676	20,222,749
Contingent liabilities (note 16)		

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Operations and Changes in Accumulated Surplus
Year ended December 31, 2023 with comparative figures for 2022

	Budget \$	2023 \$	2022 \$
			(restated - note 2)
Revenues			
Taxation			
Residential and farm		3,080,354	3,058,803
Commercial, industrial and business		147,796	142,067
Other governments and agencies		17,594	17,594
	3,258,553	3,245,744	3,218,464
Deduct:			
Amounts raised on behalf of the school boards	339,900	339,392	337,187
	2,918,653	2,906,352	2,881,277
Government Transfers			
Government of Canada	760,012	263,156	255,720
Province of Ontario	1,024,223	1,505,786	2,009,682
	1,784,235	1,768,942	2,265,402
User Charges			
Sewer and water charges	521,365	456,068	452,595
Fees and service charges	75,525	380,631	507,562
	596,890	836,699	960,157
Other			
Penalties and interest charges	67,300	77,073	36,065
Licences and permits	77,050	117,467	78,432
Investment income	100,000	237,454	119,459
Rents, donations and other	61,500	69,738	68,935
Gain on disposal of tangible capital assets	-	-	-
	305,850	501,732	302,891
Total Revenues	5,605,628	6,013,725	6,409,727
Expenditures			
General government	999,034	993,202	928,711
Protection to persons and property	554,008	553,713	481,520
Transportation services	1,656,973	1,744,326	997,491
Environmental services	677,353	1,145,357	951,877
Health services	313,552	339,264	335,128
Social and family services	185,879	890,126	853,585
Recreation and cultural services	220,320	1,258,982	461,641
Planning and development	125,900	132,305	112,951
Total Expenditures	4,733,019	7,057,275	5,122,904
Annual Surplus before undernoted item	872,609	(1,043,550)	1,286,823
Earnings (loss) from investment in government business enterprise (note 4)	-	61,477	(1,204)
Annual Surplus	872,609	(982,073)	1,285,619
Accumulated Surplus, beginning of year	20,222,749	20,222,749	19,207,638
Adjustment on adoption of asset retirement obligation standard (note 2)	-	-	(270,508)
Accumulated Surplus, beginning of year, as restated	20,222,749	20,222,749	18,937,130
Accumulated Surplus, end of year	21,095,358	19,240,676	20,222,749

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, 2023 with comparative figures for 2022

	Budget \$	2023 Actual \$	2022 Actual \$ (restated - note 2)
Annual Surplus	872,609	(982,073)	1,285,619
Acquisition of tangible capital assets	(1,621,721)	(298,791)	(893,525)
Amortization of tangible capital assets	-	733,282	749,875
Change in prepaid expenses	-	15,112	(27,454)
Change in net assets	(749,112)	(532,470)	1,114,515
Net Assets, beginning of year	4,046,713	4,046,713	3,476,338
Adjustment on adoption of asset retirement obligation standard (note 2)	-	-	(544,140)
Net Assets, beginning of year, as restated	4,046,713	4,046,713	2,932,198
Net Assets, end of year	3,297,601	3,514,243	4,046,713

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Consolidated Statement of Cashflows
Year ended December 31, 2023 with comparative figures for 2022

	2023	2022
	\$	\$
		(restated - note 2)
Cash flows from operations		
Annual Surplus	(982,073)	1,285,619
Items not involving cash		
Amortization of tangible capital assets	733,282	749,875
Investment in government business enterprise - (earnings) loss	(61,477)	1,204
Accretion of asset retirement obligation	30,368	29,483
	(279,900)	2,066,181
Changes in non-cash operating assets and liabilities		
Taxes receivable	(41,800)	61,181
User charges receivable	25,992	15,736
Grants receivable	174,899	(171,240)
Other accounts receivable	13,194	52,860
Accounts payable and accrued liabilities	442,507	(155,105)
Deferred revenue	63,510	249,237
Deferred revenue - obligatory reserve funds	54,752	70,136
Prepaid expenses	15,112	(27,454)
	468,216	2,161,532
Capital transactions		
Cash used to acquire tangible capital assets	(298,791)	(893,525)
Investing transactions		
Change in term deposits	14,343	(7,875)
Financing transactions		
Proceeds of long-term debt	725,047	-
Repayment of long-term debt	(94,991)	(88,209)
Repayment of obligations under capital lease	(30,064)	(28,261)
	599,992	(116,470)
Increase in cash	783,760	1,143,662
Cash, beginning of year	5,798,775	4,655,113
Cash, end of year	6,582,535	5,798,775

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, 2023 with comparative figures for 2022

1. SIGNIFICANT ACCOUNTING POLICIES

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

Assignack Library Board
Assignack Museum Board
Hilly Grove Cemetery Board

ii) Joint Local Boards

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

Sudbury and District Health Unit
Manitoulin-Sudbury District Services Board

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

iii) Proportionally Consolidated Entities

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

Manitoulin Centennial Manor
Manitoulin Planning Board

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2023 with comparative figures for 2022**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)**iv) Investment in Government Business Enterprise**

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

v) Accounting for School Board Transactions

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

vi) Trust Funds

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

b) Basis of Accounting**i) Accrual Accounting**

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

ii) Tangible Capital Assets

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

	<u>Years</u>
Land improvements	20-30
Buildings	20-60
Roads and bridges	20-40
Automotive equipment	10-25
Furniture and equipment	5
Water and sewer	5-80

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

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, 2023 with comparative figures for 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

vi) Use of Estimates

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

vii) Financial Instruments

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

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

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

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

viii) Asset Retirement Obligation

A liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation, the inflation rate or the discount rate. Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2023 with comparative figures for 2022**

2. CHANGE IN ACCOUNTING POLICY

Effective January 1, 2022 the Township adopted the new Canadian public sector accounting standard PS 3280 – Asset Retirement Obligations. As a result of this adoption, the amounts presented as comparative figures in these consolidated financial statements have been restated from the prior year.

This new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets by public sector entities and replaces PS 3270 – Solid Waste Landfill Closure and Post-Closure Liability. This change in accounting policy was adopted using the modified retrospective basis and reflects the following adjustments at the date of adoption:

- a) January 1, 2022: A \$273,632 increase to the land improvements tangible capital asset, a \$982,781 increase in the asset retirement obligation liability, a \$438,641 decrease in landfill closure and post-closure liability and a \$270,508 decrease in accumulated surplus.
- b) December 31, 2022: A \$11,897 increase in accumulated amortization of tangible capital assets, a \$29,483 increase in the asset retirement obligation liability resulting in an increase in amortization and accretion expense of \$41,380, and a decrease in landfill expense of \$29,908 resulting in a decrease in the annual surplus of \$11,472.

3. TAXES RECEIVABLE

The components of taxes receivable are as follows:

	2023	2022
	\$	\$
Taxes receivable	392,196	364,369
Interest receivable on outstanding tax balances	44,634	30,611
Allowance for uncollectible amounts	(50,000)	(50,000)
	<u>386,830</u>	<u>344,980</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK**Notes to the Consolidated Financial Statements****December 31, 2023 with comparative figures for 2022**

4. 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:

	2023	2022
	\$	\$
Long-term investment, beginning of year	257,952	259,156
Township's share of operating earnings (loss) for the year	61,477	(1,204)
Long-term investment, end of year	319,429	257,952

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:

	2023	2022
	\$	\$
Financial Position		
Financial assets	277,103	205,876
Financial liabilities	188,966	66,613
Net assets	88,137	139,263
Non-Financial Assets		
Tangible capital assets	828,215	594,221
Inventory and prepaid expenses	41,935	40,372
	870,150	634,593
Accumulated surplus	958,287	773,856
Results of Operations		
Revenue	475,089	243,706
Expenses	290,658	247,318
Net earnings (loss)	184,431	(3,612)

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements

December 31, 2023 with comparative figures for 2022

5. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

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

	2023	2022
	\$	\$
Deferred revenue, beginning of year	327,206	257,070
Contributions received during the year	67,049	64,255
Interest earned	15,815	6,052
Amounts recognized as revenue during year	(28,112)	(171)
Deferred revenue, end of year	381,958	327,206

Deferred revenue - obligatory reserve consists of the following:

Federal gas tax revenue	381,958	327,206
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THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK

Notes to the Consolidated Financial Statements

December 31, 2023 with comparative figures for 2022

6. LONG-TERM DEBT

	2023	2022
	\$	\$
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	10,351	13,418
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	524,030	578,217
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	265,187	276,863
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	235,568	255,976
BMO Bank of Montreal demand term loan, repayable in monthly instalments of \$6,181, including interest at the bank's prime rate of interest per annum, unsecured, maturing March 2038	719,394	-
	<u>1,754,530</u>	<u>1,124,474</u>

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

Payments in the next 5 years assuming normal terms of repayment

2024	120,865
2025	123,799
2026	126,920
2027	126,371
2028	129,675
Thereafter	1,126,900
	<u>1,754,530</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023 with comparative figures for 2022

7. OBLIGATIONS UNDER CAPITAL LEASE

	2023	2022
	\$	\$
Travelers Leasing Ltd. capital lease, repayable in monthly instalments of \$2,568 including interest at a rate of 5.25% per annum, secured by a specific vehicle with a carrying value of \$54,909, matured during the year	-	30,064

The cost and net book value of automotive equipment under capital lease is \$219,635 and \$54,909 respectively.

8. ASSET RETIREMENT OBLIGATION

A liability is recognized for future retirement obligations associated with the Township's landfill. The amount recognized is the net present value of estimated future expenditures required to fund the closure and post-closure monitoring requirements of the landfill. On initial measurement of the asset retirement obligation, a corresponding asset retirement cost was added to the carrying value of the related tangible capital asset for the landfill. This asset is being amortized on a straight-line basis over the useful life of the landfill.

The asset retirement obligation is calculated using the current estimated costs to close and monitor the landfill at the end of its useful life, inflated to the estimated closure date and discounted to current present value. The asset retirement obligation is being provided for over the accreted value from the initial obligation to the end of the useful life of the landfill. Future closure and monitoring expenditures will be charged against the accumulated liability as incurred.

Estimating the asset retirement obligation requires the estimation of costs many years into the future. Inherent in the calculation are numerous assumptions and estimates, including the expected future closure and monitoring costs, inflation factors, discount rates and the timing of settlement of obligations. Future revisions to any of these estimates may result in material changes to the asset retirement obligation amount recognized.

At December 31, 2023, the estimated total undiscounted inflation-adjusted amount required to settle the asset retirement obligation is \$2,158,597. The estimated closure and post-closure monitoring costs are inflated at a rate of 3.0% per annum. The cash flows are also discounted at the rate of 3.0% per annum. The landfill is estimated to close in 2044 with the site continuing to be monitored for an additional 25 years post-closure.

	2023	2022
	\$	\$
Asset retirement obligation, beginning of year	1,012,264	982,781
Accretion expense	30,368	29,483
Asset retirement obligation, end of year	1,042,632	1,012,264

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023 with comparative figures for 2022

9. NET ASSETS

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

	2023 \$	2022 \$ (related, note 2)
To be used:		
- for the general increase in taxation and user charges	(5,207,761)	(4,074,190)
- to be recovered from tax and user charges for the repayment of long-debt, obligations under capital lease and asset retirement obligation	2,797,162	2,166,802
- for the general operations of joint and local boards	405,803	320,100
- for reserves and reserve funds	5,519,039	5,634,001
	<u>3,514,243</u>	<u>4,046,713</u>

10. 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, 2023 with comparative figures for 2022

11. TANGIBLE CAPITAL ASSETS

2023	Land		Buildings	Roads and Bridges	Automotive Equipment	Furniture and Equipment	Water Treatment and Sewer	2023 Total
	Land	Improvements						
Cost	\$	\$	\$	\$	\$	\$	\$	\$
Balance, beginning of year	916,697	623,023	10,515,586	7,741,722	1,988,204	4,035	10,551,906	32,341,173
Additions	-	-	209,024	-	-	-	89,767	298,791
Disposals	-	-	-	-	-	-	-	-
Balance, end of year	916,697	623,023	10,724,610	7,741,722	1,988,204	4,035	10,641,673	32,639,964
Accumulated Amortization								
Balance, beginning of year	-	121,932	3,791,470	5,099,456	1,334,469	3,770	5,871,913	16,223,010
Disposals	-	-	-	-	-	-	-	-
Amortization expense	-	23,050	207,716	123,609	90,227	103	288,577	733,282
Balance, end of year	-	144,982	3,999,186	5,223,065	1,424,696	3,873	6,160,490	16,956,292
Net book value	916,697	478,041	6,725,424	2,518,657	563,508	162	4,481,183	15,683,672
2022 (restated, note 2)								
2022	Land		Buildings	Roads and Bridges	Automotive Equipment	Furniture and Equipment	Water Treatment and Sewer	2022 Total
	Land	Improvements						
Cost	\$	\$	\$	\$	\$	\$	\$	\$
Balance, beginning of year	916,697	513,197	10,303,187	7,222,505	1,988,204	4,035	10,499,823	31,447,648
Additions	-	109,826	212,399	519,217	-	-	52,083	893,525
Disposals	-	-	-	-	-	-	-	-
Balance, end of year	916,697	623,023	10,515,586	7,741,722	1,988,204	4,035	10,551,906	32,341,173
Accumulated Amortization								
Balance, beginning of year	-	101,627	3,585,879	4,961,451	1,242,797	3,667	5,577,714	15,473,135
Disposals	-	-	-	-	-	-	-	-
Amortization expense	-	20,305	205,591	138,005	91,672	103	294,199	749,875
Balance, end of year	-	121,932	3,791,470	5,099,456	1,334,469	3,770	5,871,913	16,223,010
Net book value	916,697	501,091	6,724,116	2,642,266	653,735	265	4,679,993	16,118,163

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023 with comparative figures for 2022

12. 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:

	2023	2022
	\$	\$
Manitoulin-Sudbury District Services Board	398,620	386,730
Sudbury & District Health Unit	45,811	41,673
	444,431	428,403

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

	2023	2022
	%	%
Manitoulin-Sudbury District Services Board	3.563	3.560
Sudbury and District Health Unit	0.486	0.459

13. TRUST FUNDS

Trust funds administered by the Township amounting to \$231,743 (2022 - \$214,165) 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, 2023 with comparative figures for 2022

14. SEGMENTED DISCLOSURE

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

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

General Government

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

Protection Services

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

Transportation Services

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

Environmental Services

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

Health and Social Services

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023 with comparative figures for 2022

14. SEGMENTED DISCLOSURE (continued)

Recreation and Cultural Services

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

Planning and Development

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

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

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THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023

14. SEGMENTED DISCLOSURE (continued)

	General Government	Protection Services	Transportation Services	Environmental Services	Health and Social Services	Recreation and Cultural Services	Planning and Development	2023 Total	2022 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues									(restated - note 2)
Taxation	2,906,352	-	-	-	-	-	-	2,906,352	2,881,277
Grants	690,700	4,270	128,667	136,533	530,381	208,355	70,036	1,768,942	2,265,402
User fees and service charges	61,136	5,248	10,277	457,113	235,311	46,419	21,195	836,699	960,157
Other	346,862	115,767	3,516	20,324	12,653	2,527	83	501,732	302,891
	4,005,050	125,285	142,460	613,970	778,345	257,301	91,314	6,013,725	6,409,727
Expenditures									
Salaries, wages and benefits	534,349	149,997	384,304	58,225	9,927	115,002	75,294	1,327,098	1,113,698
Purchase of goods and materials	356,230	108,477	1,106,655	420,505	770,754	236,172	56,103	3,054,896	2,154,964
Contracts and services	39,792	282,359	25,885	256,279	-	759,992	-	1,364,307	587,764
Amortization	27,176	12,880	193,673	372,308	4,277	122,865	103	733,282	737,978
Financial expenses	16,835	-	-	-	-	1,200	-	18,035	17,206
Interest on long-term debt	18,820	-	1,293	38,040	-	23,751	805	82,709	51,111
Other transfers	-	-	32,516	-	444,432	-	-	476,948	460,183
	993,202	553,713	1,744,326	1,145,357	1,229,390	1,258,982	132,305	7,057,275	5,122,904
Excess (deficiency) of revenues over expenditures	3,011,848	(428,428)	(1,601,866)	(531,387)	(451,045)	(1,001,681)	(40,991)	(1,043,550)	1,286,823

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023

15. PENSION PLAN

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 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 2023 was \$77,470 (2022 - \$61,789) for current service and is included as an expenditure on the consolidated statement of operations.

At December 31, 2023, the OMERS pension plan had total assets of \$152.5 billion (2022 - \$155.8 billion) and an accumulated deficit of \$4.202 million (2022 - \$6.678 million deficit).

16. 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.

17. 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:

	\$
2024	242,653
2025	246,888
2026	251,228
2027	255,677
	<u>996,446</u>

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023

18. BUDGET

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

	2023 \$
Budget surplus per consolidated financial statements	872,609
Less: Budgeted transfers from reserves and reserve funds	908,972
Add: Budgeted tangible capital asset additions	(1,621,721)
Add: Budgeted repayment of long-term debt	(159,860)
Budget surplus approved by Council	-

19. FINANCIAL INSTRUMENTS

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

a) Credit risk

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

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

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

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

THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
Notes to the Consolidated Financial Statements
December 31, 2023

19. 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 \$82,709 (2022 - \$51,111).

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.

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, 2023, 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, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

We also:

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

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

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Espanola, Ontario
August 20, 2024

THE CORPORATION OF THE TOWNSHIP OF ASSIGNACK

TRUST FUNDS

Statement of Financial Position

December 31, 2023

	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	-	-	-	-	25,947	1,169	27,116
Net Assets	230	15,628	57,581	9,610	115,308	33,386	231,743

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

**THE CORPORATION OF THE TOWNSHIP OF ASSIGINACK
TRUST FUNDS**

**Statement of Operations and Changes in Net Assets
Year ended December 31, 2023**

	Sick Room Equipment	Hinds					Total
		Hughson Cemetery	Airport	McLean's Park	Hilly Grove Perpetual Care	Hilly Grove Monument	
	\$	\$	\$	\$	\$	\$	
Net assets, beginning of year	230	15,628	57,581	9,610	100,247	30,869	214,165
Revenues							
Plot sales	-	-	-	-	12,180	1,700	13,880
Interest income	-	-	-	-	2,881	817	3,698
	-	-	-	-	15,061	2,517	17,578
Expenditures							
							-
Net assets, end of year	230	15,628	57,581	9,610	115,308	33,386	231,743

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, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Corporation of the Township of Assiginack Trust Funds are the representation of management prepared using Canadian public sector accounting standards. Since precise determination of assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use careful judgement.

i) Basis of Consolidation

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

ii) Basis of Accounting

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

iii) Financial Instruments

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

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

Financial assets measured at amortized cost include cash.

2. CASH FLOW STATEMENT

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

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of the **Assiginack Public Library Board of the Corporation of the Township of Assiginack**, which comprise the statement of financial position as at December 31, 2023, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Assiginack Public Library Board of the Corporation of the Township of Assiginack** as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

We also:

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

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

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Espanola, Ontario
August 20, 2024

ASSIGINACK PUBLIC LIBRARY BOARD
Statement of Financial Position
December 31, 2023 with comparative figures for 2022

	2023	2022
	\$	\$
Financial Assets		
Cash	25,977	6,792
Guaranteed investment certificates	36,372	48,576
Accounts receivable	362	210
	62,711	55,578
Financial Liabilities		
Accounts payable and accrued liabilities	384	-
Total Assets being Net Assets (note 2)	62,327	55,578

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

ASSIGINACK PUBLIC LIBRARY BOARD
Statement of Operations and Changes in Net Assets
Year ended December 31, 2023 with comparative figures 2022

	Budget	2023 (Actual)	2022 (Actual)
	\$	\$	\$
Revenues			
Municipal contribution	41,685	41,685	41,685
Province of Ontario contributions	3,483	3,483	3,483
Donations	-	2,690	2,484
Interest and fines	-	2,054	656
Government of Canada contributions	-	1,860	-
Total Revenues	45,168	51,772	48,308
Expenditures			
Wages and employee benefits	34,492	33,390	33,060
Books and other library materials and equipment	4,543	7,811	4,199
Rent	1,200	1,200	1,200
Office supplies	1,425	866	632
Telephone	980	788	865
Miscellaneous	1,810	665	923
Insurance	168	168	168
Membership and conference	550	135	-
Total Expenditures	45,168	45,023	41,047
Annual surplus	-	6,749	7,261
Net assets, beginning of year	55,578	55,578	48,317
Net assets, end of year	55,578	62,327	55,578

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

ASSIGINACK PUBLIC LIBRARY BOARD
Notes to the Financial Statements
December 31, 2023 with comparative figures for 2022

1. ACCOUNTING POLICIES

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

a) Basis of Accounting

i) Accrual Accounting

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

ii) Inventories of books and supplies

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

iii) Financial Instruments

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

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

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

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

ASSIGINACK PUBLIC LIBRARY BOARD
Notes to the Financial Statements
December 31, 2023 with comparative figures for 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:

	2023	2022
	\$	\$
To be used:		
- for the general reduction of user charges	59,644	52,895
- for the reserve fund	2,683	2,683
	62,327	55,578

3. CASH FLOW STATEMENT

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

Draft - For Discussion Purposes Only

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of the **Assiginack Museum Board of the Corporation of the Township of Assiginack**, which comprise the statement of financial position as at December 31, 2023, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Assiginack Museum Board of the Corporation of the Township of Assiginack** as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

We also:

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

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

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Espanola, Ontario
August 20, 2024

ASSIGINACK MUSEUM BOARD
Statement of Financial Position
December 31, 2023 with comparative figures for 2022

	2023	2022
	\$	\$
Financial Assets		
Cash	152,485	132,040
Accounts receivable	-	1,011
	152,485	133,051
Financial Liabilities		
Accounts payable and accrued liabilities	130,124	102,796
Net assets	22,361	30,255

Draft - For Discussion Purposes Only

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

ASSIGINACK MUSEUM BOARD**Statement of Operations and Changes in Net Assets****Year ended December 31, 2023 with comparative figures for 2022**

	2023	2022
	\$	\$
Revenues		
Municipal grant	20,000	20,000
Admission, sales and other	3,828	3,686
Province of Ontario	3,382	7,071
Government of Canada	2,163	4,000
Total Revenues	29,373	34,757
Expenditures		
Wages	27,057	24,275
Utilities	6,128	4,344
Repairs and maintenance	2,412	1,589
Telephone	1,071	1,010
Operating supplies and materials	499	247
Advertising and memberships	100	219
Total Expenditures	37,267	31,684
Annual surplus (deficit)	(7,894)	3,073
Net assets, beginning of year	30,255	27,182
Net assets, end of year	22,361	30,255

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

1. ACCOUNTING POLICIES

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

a) Basis of Accounting

i) Accrual Accounting

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

ii) Financial Instruments

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

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

Financial assets measured at amortized cost include cash and accounts receivable.

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

2. CASH FLOW STATEMENT

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

INDEPENDENT AUDITORS' REPORT

To the Members of the Hilly Grove Cemetery Board

Opinion

We have audited the financial statements of the **Hilly Grove Cemetery Board**, which comprise the statement of financial position as at December 31, 2023, 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, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

We also:

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

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

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Espanola, Ontario
August 20, 2024

HILLY GROVE CEMETERY BOARD
Statement of Financial Position
December 31, 2023 with comparative figures for 2022

	2023	2022
	\$	\$
Financial Assets		
Cash	51,349	19,526
Accounts receivable	167	135
Total Assets	51,516	19,661
Financial Liabilities		
Due to Township of Assiginack	25,618	34,728
Due to Perpetual Care Trust	25,947	10,886
Due to (from) Monument Trust	1,169	(1,348)
Total Liabilities	52,734	44,266
Net Debt	(1,218)	(24,605)

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

HILLY GROVE CEMETERY BOARD
Statement of Operations and Changes in Net Debt
Year Ended December 31, 2023 with comparative figures for 2022

	2023	2022
	\$	\$
Revenues		
Plot and monument sales	37,155	18,225
Municipal contributions	13,000	9,000
Opening and closing	2,994	6,000
Interest and other	166	-
Total Revenues	53,315	33,225
Expenditures		
Plot and monument sales	13,880	7,250
Wages and benefits	9,927	10,215
Miscellaneous	2,618	1,443
Interment fees	1,600	4,550
Repairs and maintenance	1,525	1,484
Hydro and fuel	378	371
Total Expenditures	29,928	25,313
Annual surplus	23,387	7,912
Net debt, beginning of year	(24,605)	(32,517)
Net debt, end of year	(1,218)	(24,605)

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

HILLY GROVE CEMETERY BOARD

Note to the Financial Statements

December 31, 2023 with comparative figures for 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 Assinack, Perpetual Care Trust and Monument Trust.

2. TRUST FUNDS

Trust funds administered by the Board amounting to \$148,694 (2022 - \$131,116) have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Current Fund Operations.

3. CASH FLOW STATEMENT

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

INDEPENDENT AUDITORS' REPORT

To the Members of the Hilly Grove Cemetery Board

Opinion

We have audited the financial statements of the **Hilly Grove Cemetery Board – Trust Funds of the Corporation of the Township of Assiginack**, which comprise the statement of financial position as at December 31, 2023, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Hilly Grove Cemetery Board – Trust Funds of the Corporation of the Township of Assiginack** as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

We also:

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

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

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Espanola, Ontario
August 20, 2024

HILLY GROVE CEMETERY BOARD
TRUST FUNDS
Statement of Financial Position
December 31, 2023 with comparative figures for 2022

	Perpetual Care \$	Monuments \$	2023 \$	2022 \$
Assets				
Cash	89,361	32,217	121,578	121,578
Due from (to) Cemetery Board	25,947	1,169	27,116	9,538
Total Assets being Net Assets	115,308	33,386	148,694	131,116

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

HILLY GROVE CEMETERY BOARD**TRUST FUNDS****Statement of Operations and Changes in Net Assets****Year ended December 31, 2023 with comparative figures for 2022**

	Perpetual Care	Monuments	2023	2022
	\$	\$	\$	\$
Net assets, beginning of year	100,247	30,869	131,116	122,102
Receipts				
Sales	12,180	1,700	13,880	7,250
Interest earned	2,881	817	3,698	1,764
	15,061	2,517	17,578	9,014
Expenditures	-	-	-	-
Net assets, end of year	115,308	33,386	148,694	131,116

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

HILLY GROVE CEMETERY BOARD
TRUST FUNDS
Notes to the Financial Statements
December 31, 2023

1. ACCOUNTING POLICIES

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

a) Basis of Accounting

i) Accrual Accounting

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

ii) Financial Instruments

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

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

Financial assets measured at amortized cost include cash.

2. CASH FLOW STATEMENT

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

THE 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, July 16, 2024, at 7:00 pm.

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

Staff: Alton Hobbs, CAO
Heidi Ferguson, Clerk
Deb MacDonald, Treasurer/Deputy CAO
Jackie White, PEC
Crystal Lentir, Administrative Assistant

OPENING:

#155-12-2024 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 in the Chair.

CARRIED

AGENDA:

#156-12-2024 R. Maguire – D. Elliott

THAT we amend the agenda as presented to include:

9a.) Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality.

9b.) Advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

CARRIED

DISCLOSURE OF PECUNIARY INTEREST:

Councillor Hooper declared a Pecuniary Interest before the discussion that took place in Closed Session regarding agenda item 9a.) Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality. She withdrew from the discussion regarding this matter and did not vote on this matter.

ANNOUNCEMENTS:

Councillor Hooper reminded residents that Household Hazardous Waste Day is Saturday from 1-4pm at the Mindemoya Public Works building on the corner of Highway 542 and Lakeshore Road.

Councillor Bowerman shared that the Southeast Lions Club is looking for volunteers to help with Summerfest Weekend. If anyone is interested, please reach out to the Lion's Club.

Councillor Elliott wanted to thank Marina Staff, volunteers- especially the youth volunteers for all of their work towards Canada Day and the Firefighters for the Duck Race and BBQ. He reminded residents that this weekend is the Southeast Lions Club Summerfest Weekend and not to forget about the great events taking place such as the Pancake Breakfast, Parade, Truck Pull, Dance and Demolition Derby. Please watch their social media for all of the event details.

Councillor Elliott also thanked Public Works for their work on the water main repairs.

Councillor Elliott reminded residents that the Ag Society's Flower Show will be held on July 31st and to watch their social media for more details.

Mayor Reid shared with members of Council that we have been invited to participate in the Chi-Cheemaun's 50th Anniversary celebrations on August 10th and that she will represent Assiginack at the celebrations on the Saturday.

ADOPTION OF MINUTES:

#157-12-2024 R. Maguire – J. Hooper

THAT we approve the minutes of the Special Meeting of Council of June 25, 2024.

CARRIED

#158-12-2024 D. Elliott – J. Bowerman

THAT we approve the minutes of the Statutory Public Meeting of June 25, 2024.

CARRIED

#159-12-2024 J. Hooper – R. Maguire

THAT we approve the minutes of the Special Meeting of Council of May 28, 2024.

CARRIED

#160-12-2024 J. Bowerman – D. Elliott

THAT we approve the minutes of the Regular Meeting of Council of May 21, 2024.

CARRIED

DELEGATIONS:

NONE

REPORTS:

NOTE: Staff shared that we do not have a Public Works Report for tonight's meeting.

#161-12-2024 R. Maguire – J. Hooper

THAT we accept the Budget to Actuals for the Year to date, as of June 30, 2024, Report and thank the Treasurer for this report.

CARRIED

#162-12-2024 D. Elliott – J. Bowerman

THAT we accept the PEC report and thank staff for their report.

CARRIED

NOTE: Members of Council shared that it is nice to see our usage numbers remaining constant and the Fastball Tournament was good.

#163-12-2024 J. Hooper – R. Maguire

THAT we accept the Marina Report and thank staff for their report.

CARRIED

NOTE: Members of Council expressed that we review the Marina rates prior to next year's budget.

ACTION REQUIRED ITEMS:

#164-12-2024 J. Bowerman – D. Elliott

THAT we authorize the following Accounts for Payment: General \$ 632,034.37, pursuant to the attached Treasurer's Statement of Accounts.

CARRIED

NOTE: Councillor Bowerman inquired about the closing date of the Post Office/Bank Building as we are still paying the hydro costs. The expected closing date is August 14th.

Councillor Bowerman inquired about the status of the Clover Valley School House, as we are still paying the hydro costs. Staff explained that on July 15th our Vesting Order was reviewed and granted approval by a judge. Now we have to go through the process of transferring the property from the Land Registry to Land Titles to convert the property into our name before it can be registered in the purchaser's name. Staff explained we are one step closer in the process, however we do not have a timeline when this will be completed as of yet.

#165-12-2024 J. Hooper – R. Maguire

THAT we authorize the following Accounts for Payment: Payroll \$ 128,493.44, pursuant to the attached Treasurer's Statement of Accounts.

CARRIED

#166-12-2024 J. Bowerman – D. Elliott

THAT we support the Township of McMurrich-Monteith's request to the Province to fully fund the Municipal Operators Course in 2024.

CARRIED

#167-12-2024 R. Maguire – J. Hooper

THAT we support the City of Sault Ste. Marie's request for Bill C-332 and call upon the Government of Canada to support this bill and enact the necessary amendments to the Criminal Code of Canada to include coercive control of an intimate partner.

CARRIED

#168-12-2024 R. Maguire – J. Bowerman

THAT we move forward with having staff explore purchasing banner arms to accommodate the wait list for Remembrance Day banners.

CARRIED

NOTE: Discussion was had amongst members of Council, and it was decided that staff would explore options to purchasing additional banner arms to allow us to accommodate those people who are on a wait list for Remembrance Day banners.

INFORMATION ITEMS:

#169-12-2024 D. Elliott – J. Bowerman

THAT we acknowledge receipt of the following information items:

- a) CPAC Minutes of May 8, 2024
- b) PHSD Minutes of June 20, 2024
- c) Request for Support – Town of Gore Bay re: Phase-out of Free Water Testing.
- d) Request for Support – Township of Larder Lake re: Financial assistance for ARO's.

CARRIED

BY-LAWS:

#170-12-2024 J. Hooper – R. Maguire

THAT we accept the Planning Report and attachments from MHBC Planning Limited regarding the new Comprehensive Zoning By-law.

CARRIED

#171-12-2024 J. Bowerman – D. Elliott

THAT By-law # 2024-10, being a by-law of the Corporation of the Township of Assiginack to regulate zoning and the use of all lands within the Township's boundaries, and to repeal and replace By-law's # 1980-20 and # 1980-21 and amendments thereto, be given a first, second, third and final reading and enacted in Open Council.

CARRIED

CLOSED SESSION:

#172-12-2023 J. Hooper – R. Maguire

BE IT RESOLVED THAT in accordance with By-law # 02-02 as amended and Section 239 of the Municipal Act, as amended, Council proceed to a Closed Session at 7:29 p.m. in order to attend to a matters pertaining to:

- a) Litigation, potential litigation including matters before administrative tribunals.
- b) Advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

CARRIED

#173-12-2024 D. Elliott – J. Bowerman

THAT we adjourn from our Closed Session at 7:57 p.m., accept the minutes of the previous closed session, and resume our Regular Meeting.

CARRIED

#174-12-2024 J. Bowerman – R. Maguire

THAT we advise staff to follow the direction that was provided to them during Closed Session regarding item:

9a.) Litigation or potential litigation including matters before administrative tribunals, affecting the municipality.

CARRIED

#175-12-2024 R. Maguire – J. Bowerman

THAT we advise staff to follow the direction that was provided to them during Closed Session regarding item:

9b.) Advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

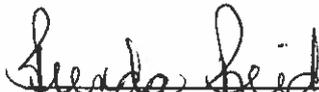
CARRIED

CLOSING:

#176-12-2024 J. Hooper – R. Maguire

THAT we adjourn at 8:03 p.m. 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.

PUBLIC WORKS REPORT

August 13, 2024

- Gravel haul has now been completed.
- Calcium has been placed on all fully maintained roads.
- Red Lodge has been surface treated. We are still waiting on South Bay Shores. The contractor promises that it will be done before the end of August.
- Road sides have been cut the second time.
- We replaced three water main valves and repaired one service on Queen Street. There are still at least 4 more valves to be replaced. Two leak, one won't turn on and the other won't turn off. Our water system is at the end of its life.
- The new truck has been built and will be shipped to Mattawa to be outfitted with plow and box. The last estimate of completion is Oct 15.
- The new ball diamond canteen is in place and being used. It is not complete but will be as time permits.
- We are currently working on filling the ditch across the infield of the fair grounds as it has finally dried to the point we can get trucks in.
- The columbariums are in place.

Ron Cooper

Public Works Manager

Memo

To: Council
From: Jackie White
Date: August 5, 2024
Re: July update - PEC

July breakdown

Atrium was used for 74 hours.

Activity room used for 9.5 hours.

Dry pad used for 52 hours.

Pavilion used for 30 hours.

Ball Field used for 82 hours.

Event	# Sessions	#Attend
Sr Fitness	14	4-6 weekly
Sr Drop In	10	7-11 weekly
Roller blade hockey	4	5-9
Robotics	5	9
Cook kids/adults	2	16
Craft kids/adults	4	14

Memo

To: Council
From: Jackie White
Date: August 8, 2024
Re: July Update – Marina

To date there are 19 of 23 slips rented out for the season. In addition, there have been 6 over night stays and two 1 week stays.

<u>Month</u>	<u>Ramp</u>	<u>Beach</u>
July	258	1069

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 0034383 0034425
 Cheque Date First Last
Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0034383	2024-08-07	ACCOUNTANT OF SUPERIOR COURT OF ONTARIO	\$33,448.81
InvNo: A-19-01 (#4-009)	InvDesc: pyt into court-#A19-01tx sale	InvAmt: \$33,448.81	
0034384	2024-08-07	ACCOUNTANT OF SUPERIOR COURT OF ONTARIO	\$33,345.62
InvNo: #A-19-02 (#4-010)	InvDesc: pyt into court-#A-19-02	InvAmt: \$33,345.62	
0034385	2024-08-07	ACCOUNTANT OF SUPERIOR COURT OF ONTARIO	\$33,433.29
InvNo: #A-19-03 (#4-011)	InvDesc: pyt into court#A-19-03	InvAmt: \$33,433.29	
0034386	2024-08-07	ACCOUNTANT OF SUPERIOR COURT OF ONTARIO	\$62,405.54
InvNo: #A-19-04 (#4-012)	InvDesc: pyt into court#A19-19-04	InvAmt: \$62,405.54	
0034387	2024-08-07	ACCOUNTANT OF SUPERIOR COURT OF ONTARIO	\$14,769.69
InvNo: #A-19-07 (#6-044)	InvDesc: pyt into court#A19-19-07	InvAmt: \$14,769.69	
0034388	2024-08-07	ACCOUNTANT OF SUPERIOR COURT OF ONTARIO	\$67,559.07
InvNo: #A-19-12 (#9105)	InvDesc: pyt into court#A-19-12	InvAmt: \$67,559.07	
0034389	2024-08-07	ACCOUNTANT OF SUPERIOR COURT OF ONTARIO	\$17,143.70
InvNo: #A-19-14 (#11-092)	InvDesc: pyt into court#A-19-14	InvAmt: \$17,143.70	
0034398	2024-08-12	COMPUTREK	\$1,669.79
InvNo: 30023	InvDesc: july offsite backup storage	InvAmt: \$138.09	
InvNo: 30059	InvDesc: aug remote server mgmt	InvAmt: \$1,531.70	
0034399	2024-08-12	G. STEPHEN WATT, BARRISTER	\$1,949.25
InvNo: 4294	InvDesc: genera legal	InvAmt: \$1,949.25	
0034400	2024-08-12	GERRY STRONG	\$234.62
InvNo: AUG 12 2024	InvDesc: bldg insp mileage	InvAmt: \$234.62	
0034401	2024-08-12	GFL ENVIRONMENTAL INC 2019	\$10,535.58
InvNo: G00000035103	InvDesc: july recyl transport	InvAmt: \$10,535.58	
0034402	2024-08-12	HYDRO ONE NETWORKS INC.	\$9,171.14
InvNo: JULY 23 2024 MTG WTP	InvDesc: mtg wtp	InvAmt: \$4,482.60	
InvNo: JULY 24 2024 LITES	InvDesc: street lites	InvAmt: \$547.81	
InvNo: AUG 1 2024 HERITAGE	InvDesc: heritage park	InvAmt: \$67.46	
InvNo: AUG 1 2024 PW	InvDesc: pw	InvAmt: \$289.59	
InvNo: JULY 20 2024 LAGOON	InvDesc: lagoon	InvAmt: \$3,783.68	
0034403	2024-08-12	JACKIE WHITE	\$217.95
InvNo: 701-7233607-7625868	InvDesc: pec-supply reimb.	InvAmt: \$50.84	
InvNo: AUG 9 2024	InvDesc: pec-ball equipment reimb.	InvAmt: \$86.03	
InvNo: AUG 2024	InvDesc: pec-supplies	InvAmt: \$81.08	

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

ChqNo:	Date:	Vendor:	Amount:
0034404	2024-08-12	MANITOWANING MILL & HOME BUILDING CENTRE	\$1,264.17
InvNo: 0284798A	InvDesc: arena-supplies	InvAmt: \$25.41	
InvNo: 0303700	InvDesc: marina-fan vent/screws	InvAmt: \$79.29	
InvNo: 0303701	InvDesc: arena-dehumidifier	InvAmt: \$225.97	
InvNo: 0304545	InvDesc: arena-cable ties	InvAmt: \$7.90	
InvNo: 0304551	InvDesc: high falls-deadbolt (wshrms)	InvAmt: \$28.24	
InvNo: 0304590	InvDesc: arena-cleaners	InvAmt: \$13.18	
InvNo: 0304769	InvDesc: arena-key cutting/chain	InvAmt: \$43.31	
InvNo: 0305133	InvDesc: arena-fan/kettle/paint,tape	InvAmt: \$84.15	
InvNo: 0305408	InvDesc: arena-cotter pins	InvAmt: \$3.38	
InvNo: 0305660	InvDesc: arena-seal/foam	InvAmt: \$109.33	
InvNo: 0305867	InvDesc: office-lite fixtures	InvAmt: \$112.98	
InvNo: 0306259	InvDesc: marina-toilet seat/doorhandle	InvAmt: \$82.47	
InvNo: 0306387	InvDesc: landfill-shovel/fork	InvAmt: \$112.98	
InvNo: 0306528	InvDesc: arena-dehumid	InvAmt: \$338.97	
0034405	2024-08-12	MANITOULIN EXPOSITOR	\$559.98
InvNo: 120653	InvDesc: advertising (zoning amend)	InvAmt: \$559.98	
0034406	2024-08-12	MANITOWANING FRESHMART	\$132.36
InvNo: 00281134	InvDesc: pw-water	InvAmt: \$46.95	
InvNo: 00282891	InvDesc: pw-water	InvAmt: \$67.15	
InvNo: 00285973	InvDesc: pw-water	InvAmt: \$2.99	
InvNo: 00278819	InvDesc: pw-cream	InvAmt: \$3.79	
InvNo: 00286863	InvDesc: office-kitchen supplies	InvAmt: \$6.49	
InvNo: 00291827	InvDesc: admin-water refill	InvAmt: \$4.99	
0034407	2024-08-12	MANITOULIN EAST MUNICIPAL AIRPORT	\$1,627.05
InvNo: 2024 FINAL TAXES	InvDesc: reimb.2024 mun.portion txs	InvAmt: \$1,627.05	
0034408	2024-08-12	MCDUGALL FUELS	\$9,562.47
InvNo: 7317742	InvDesc: marina - gas for resale	InvAmt: \$6,109.21	
InvNo: 7281846	InvDesc: marina-pump repairs	InvAmt: \$3,453.26	
0034409	2024-08-12	MINDEMOYA HOME HARDWARE	\$975.99
InvNo: DC0997	InvDesc: steel ballfield shed (icip gr)	InvAmt: \$975.99	
0034410	2024-08-12	MINISTER OF FINANCE	\$22,151.00
InvNo: 302507241322011	InvDesc: june policing	InvAmt: \$22,151.00	
0034411	2024-08-12	NEW NORTH FUELS INC	\$4,072.96

The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

InvNo: 693549 InvDesc: pw-dyed diesel InvAmt: \$2,355.72
 InvNo: 693550 InvDesc: pw-diesel InvAmt: \$1,717.24

ChqNo:	Date:	Vendor:	Amount:
0034412	2024-08-12	NORTHERN 911	\$517.16
InvNo: 21216-08012024	InvDesc: aug 911 dispatch	InvAmt: \$517.16	
0034413	2024-08-12	OLD DUTCH FOODS LTD	\$41.25
InvNo: 41915577	InvDesc: marina-canteen chips	InvAmt: \$41.25	
0034414	2024-08-12	ONTARIO PROPERTY SERVICES	\$5,400.00
InvNo: 475	InvDesc: tx sale properties-pyt into co	InvAmt: \$4,200.00	
InvNo: 473	InvDesc: tx sale properties	InvAmt: \$1,200.00	
0034415	2024-08-12	PAUL METHNER	\$1,100.00
InvNo: #20240731	InvDesc: july animal control	InvAmt: \$1,100.00	
0034416	2024-08-12	PERRY NEWMAN	\$803.60
InvNo: AUG 12 2024	InvDesc: byaw/bldg mileage	InvAmt: \$803.60	
0034417	2024-08-12	PETTY CASH	\$221.15
InvNo: AUG 12 2024	InvDesc: petty cash replenish	InvAmt: \$221.15	
0034418	2024-08-12	RECEIVER GENERAL	\$41,799.41
InvNo: JULY 2024	InvDesc: july source deductions	InvAmt: \$41,799.41	
0034419	2024-08-12	SUPERIOR PROPANE INC.	\$4,244.16
InvNo: JULY 23 2024	InvDesc: tnk pickup/prop evac.fees	InvAmt: \$4,320.43	
0034420	2024-08-12	ACCESS APPLIANCE SERVICE	\$350.30
InvNo: 17	InvDesc: tob.hill canteen-stove repair	InvAmt: \$350.30	
0034421	2024-08-12	OVERHEAD DOOR CO. OF SUDBURY LTD	\$2,136.23
InvNo: 68359	InvDesc: fd-firehall door repairs	InvAmt: \$2,136.23	
0034422	2024-08-12	WINDOWS UNLIMITED	\$3,653.66
InvNo: 312278	InvDesc: po/admin/lib cleaning	InvAmt: \$3,653.66	
0034423	2024-08-12	WISHART LAW FIRM LLP	\$2,613.18
InvNo: 20918-2	InvDesc: general legal	InvAmt: \$2,503.00	
InvNo: 20918-5	InvDesc: general legal	InvAmt: \$110.18	
0034424	2024-08-12	WOOD WYANT CANADA INC	\$504.79
InvNo: 297479	InvDesc: arena-fir cleaner maint	InvAmt: \$504.79	
0034425	2024-08-12	XEROX CANADA LTD.	\$288.43
InvNo: F62680568	InvDesc: monthly copier usage	InvAmt: \$288.43	

*** End of Report ***

Report Total:

\$390,716.62

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 0034327 0034349
 Cheque Date First Last

Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0034327	2024-07-15	BEACON IMAGES	\$610.20
InvNo: 5426	InvDesc: yearly site fees	InvAmt: \$610.20	
0034328	2024-07-15	BELL CANADA	\$15.87
InvNo: 2024 07 01	InvDesc: toll free line	InvAmt: \$15.87	
0034329	2024-07-15	EASTLINK	\$2,083.58
InvNo: 22034694	InvDesc: consolidated telephone billing	InvAmt: \$2,083.58	
0034330	2024-07-15	G. STEPHEN WATT, BARRISTER	\$4,110.38
InvNo: 4274	InvDesc: general legal	InvAmt: \$4,110.38	
0034331	2024-07-15	GERRY STRONG	\$234.62
InvNo: JULY 15 2024	InvDesc: bldg insp mileage	InvAmt: \$234.62	
0034332	2024-07-15	GEL ENVIRONMENTAL INC 2019	\$6,145.75
InvNo: G00000034486	InvDesc: june recyl.transport	InvAmt: \$6,145.75	
0034333	2024-07-15	HYDRO ONE NETWORKS INC.	\$1,119.89
InvNo: JULY 3 2024 PW	InvDesc: pw	InvAmt: \$246.47	
InvNo: JULY 3 2024 ICE PLNT	InvDesc: arena ice plant (estimate)	InvAmt: \$86.40	
InvNo: JULY 3 2024 HER.PRK	InvDesc: heritage park	InvAmt: \$65.01	
InvNo: JULY 3 2024 DEPOT	InvDesc: rec.depot (estimate)	InvAmt: \$57.21	
InvNo: JUNE 28 2024 LITES	InvDesc: street lites	InvAmt: \$633.46	
InvNo: JULY 11 2024 CLR VAL	InvDesc: clvr valley schoolhouse	InvAmt: \$31.34	
0034334	2024-07-15	JACKIE WHITE	\$127.42
InvNo: JULY 11 2024	InvDesc: pec-reimb prizes tournament	InvAmt: \$127.42	
0034335	2024-07-15	MANITOWANING FRESHMART	\$242.80
InvNo: 00281270	InvDesc: admin-water refill	InvAmt: \$4.99	
InvNo: 00278057	InvDesc: fd-canada day supplies	InvAmt: \$141.95	
InvNo: 00069761	InvDesc: fd-water	InvAmt: \$34.90	
InvNo: 00276987	InvDesc: pw-water	InvAmt: \$6.98	
InvNo: 00271050	InvDesc: pw-water-cream	InvAmt: \$17.77	
InvNo: 00274552	InvDesc: pw-water	InvAmt: \$36.21	
0034336	2024-07-15	MINISTER OF FINANCE	\$22,151.00
InvNo: 302606240837011	InvDesc: may policing	InvAmt: \$22,151.00	
0034337	2024-07-15	NEW NORTH FUELS INC	\$3,409.60
InvNo: 691764	InvDesc: pw-diesel	InvAmt: \$2,219.72	

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

InvNo: 691759 InvDesc: pw-dyed diesel InvAmt: \$1,189.88

ChqNo:	0034338	Date:	2024-07-15	Vendor:	PAUL METHNER	Amount:	\$1,100.00
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InvNo: #20240631 InvDesc: june animal control InvAmt: \$1,100.00

ChqNo:	0034339	Date:	2024-07-15	Vendor:	PERRY NEWMAN	Amount:	\$738.50
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InvNo: JULY 15 2024 InvDesc: bylaw/bldg mileage InvAmt: \$738.50

ChqNo:	0034340	Date:	2024-07-15	Vendor:	PITNEY WORKS	Amount:	\$2,280.60
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InvNo: 07-28-2024 InvDesc: postage meter refill InvAmt: \$2,280.60

ChqNo:	0034341	Date:	2024-07-15	Vendor:	PURULATOR COURIER	Amount:	\$86.10
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InvNo: 525012384 InvDesc: freight (man.strms reimb) InvAmt: \$37.89

InvNo: 575034781 InvDesc: freight InvAmt: \$48.21

ChqNo:	0034342	Date:	2024-07-15	Vendor:	SHELBA MILLETTE	Amount:	\$18,812.88
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InvNo: 3996359385 InvDesc: otf grnt-gazebo/shelters reimb InvAmt: \$12,322.56

InvNo: 197819 InvDesc: otf grnt-treadmill reimb. InvAmt: \$1,580.87

InvNo: 101504 InvDesc: otf grnt-custom.tent reimb InvAmt: \$4,909.45

ChqNo:	0034343	Date:	2024-07-15	Vendor:	TECHNICAL STANDARDS & SAFETY AUTHORITY	Amount:	\$560.00
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InvNo: 9867361 InvDesc: marina-fuel lic InvAmt: \$560.00

ChqNo:	0034344	Date:	2024-07-15	Vendor:	4IMPRINT	Amount:	\$1,719.32
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InvNo: 27640008 InvDesc: pec-ball tournament supp InvAmt: \$1,719.32

ChqNo:	0034345	Date:	2024-07-15	Vendor:	MARGIT ALBERTI	Amount:	\$975.00
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InvNo: JULY8-12 2024 InvDesc: pec-robotics camp InvAmt: \$975.00

ChqNo:	0034346	Date:	2024-07-15	Vendor:	NELSON GRANITE LIMITED	Amount:	\$51,000.52
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InvNo: 97309 InvDesc: cemetery columbariums InvAmt: \$51,000.52

ChqNo:	0034347	Date:	2024-07-15	Vendor:	WAT SUPPLIES	Amount:	\$565.70
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InvNo: 308445 InvDesc: lib bldg-p.twls InvAmt: \$141.51

InvNo: 308440 InvDesc: po-p.twls InvAmt: \$141.51

InvNo: 308439 InvDesc: mun.office-handssoap/p.twls InvAmt: \$282.68

ChqNo:	0034348	Date:	2024-07-15	Vendor:	WINDOWS UNLIMITED	Amount:	\$3,653.66
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InvNo: 312277 InvDesc: po/admin/lib cleaning InvAmt: \$3,653.66

ChqNo:	0034349	Date:	2024-07-15	Vendor:	XEROX CANADA LTD.	Amount:	\$2,045.39
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InvNo: L01425611 InvDesc: copier lease pyt InvAmt: \$1,851.66

InvNo: F62496492 InvDesc: copier monthly charges InvAmt: \$193.73

*** End of Report ***

Report Total:

\$123,788.78

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 0034358 0034382
 Cheque Date First Last

Sorted By: Cheque Number

Distribution Types Included: All

ChqNo:	Date:	Vendor:	Amount:
0034358	2024-07-29	ALLEN'S AUTOMOTIVE GROUP	\$1,524.04
InvNo: 511910	InvDesc: filter b/h#14	InvAmt: \$100.88	
InvNo: 843142	InvDesc: tdh oil #13	InvAmt: \$122.06	
InvNo: 843088	InvDesc: trimmer head	InvAmt: \$47.56	
InvNo: 842659	InvDesc: 2 stroke oil	InvAmt: \$27.05	
InvNo: 842368	InvDesc: trimmer line	InvAmt: \$48.79	
InvNo: 840105	InvDesc: ratchet ties	InvAmt: \$40.40	
InvNo: 839726	InvDesc: funnel	InvAmt: \$9.03	
InvNo: 839692	InvDesc: hydraulic oil (landfill)	InvAmt: \$440.90	
InvNo: 839608	InvDesc: lock tite	InvAmt: \$24.72	
InvNo: 504044	InvDesc: filters & oil #14	InvAmt: \$332.60	
InvNo: 503495	InvDesc: safety flags	InvAmt: \$72.41	
InvNo: 503468	InvDesc: docks	InvAmt: \$257.64	
0034359	2024-07-29	B.A.M.M.-BRENDAN ADDISON MOBILE MECHANIC	\$5,735.18
InvNo: 4040	InvDesc: repairs #2 re mechanical	InvAmt: \$4,900.88	
InvNo: 4058	InvDesc: truck repairs #2	InvAmt: \$834.30	
0034360	2024-07-29	BEACON IMAGES	\$137.06
InvNo: 5765	InvDesc: fairgrounds signage	InvAmt: \$137.06	
0034361	2024-07-29	COMPLETE AUTOMOTIVE AND MARINE	\$1,241.50
InvNo: 41490	InvDesc: water pump &ujoint#5	InvAmt: \$1,241.50	
0034362	2024-07-29	EASTLINK	\$155.84
InvNo: JULY 10 2024 MARINA	InvDesc: marina-dsl	InvAmt: \$77.92	
InvNo: JULY 10 2024 PW	InvDesc: pw-dsl	InvAmt: \$77.92	
0034363	2024-07-29	GERRY STRONG	\$234.62
InvNo: JULY 29 2024	InvDesc: bldg insp mileage	InvAmt: \$234.62	
0034364	2024-07-29	HYDRO ONE NETWORKS INC.	\$2,748.25
InvNo: JULY 9 2024 OFFICE	InvDesc: mun.office	InvAmt: \$332.28	
InvNo: JULY 16 2024 QN'S PA	InvDesc: queens park	InvAmt: \$32.97	
InvNo: JULY 19 2024 PO	InvDesc: po/bnk	InvAmt: \$520.30	
InvNo: JULY 19 2024 LIBRARY	InvDesc: lib bldg	InvAmt: \$364.82	

The Township of Assiginack
 CHEQUE DISTRIBUTION REPORT
 Payables Management

InvNo:	JULY 19 2024 DOCKS	InvDesc:	marina docks	InvAmt:	\$89.87
InvNo:	JULY 19 2024 ARNA	InvDesc:	arena	InvAmt:	\$364.07
InvNo:	JULY 19 2024 TENNIS	InvDesc:	tennis courts	InvAmt:	\$32.51
InvNo:	JULY 19 2024 SS WTP	InvDesc:	ss wtp	InvAmt:	\$773.07
InvNo:	JULY 19 2024 INFO BT	InvDesc:	info booth	InvAmt:	\$152.66
InvNo:	JULY 19 2024 SHWRHSE	InvDesc:	marina showerhouse	InvAmt:	\$85.70

ChqNo:	0034365	Date:	2024-07-29	Vendor:	MANITOULIN HEALTH CENTRE	Amount:	\$3,970.00
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InvNo:	10/07/24	InvDesc:	2024 phys.recruitment	InvAmt:	\$3,970.00
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ChqNo:	0034366	Date:	2024-07-29	Vendor:	MANITOWANING MILL & HOME BUILDING CENTRE	Amount:	\$460.96
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InvNo:	0304730	InvDesc:	mcleans prk-stain/paint	InvAmt:	\$74.90
InvNo:	0301878	InvDesc:	fitings/pipe/coup/abs cem	InvAmt:	\$87.48
InvNo:	0301808	InvDesc:	bushing/couplings	InvAmt:	\$42.29
InvNo:	0301298	InvDesc:	trowel/edger/groover	InvAmt:	\$123.92
InvNo:	0302684	InvDesc:	faucet	InvAmt:	\$19.19
InvNo:	0302834	InvDesc:	shovel	InvAmt:	\$52.52
InvNo:	0303354	InvDesc:	coffee	InvAmt:	\$60.66

ChqNo:	0034367	Date:	2024-07-29	Vendor:	MANITOULIN-SUDBURY DISTRICT SOCIAL SERVIC	Amount:	\$34,266.09
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InvNo:	IN000022280	InvDesc:	august amb/social assist	InvAmt:	\$34,266.09
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ChqNo:	0034368	Date:	2024-07-29	Vendor:	MANITOWANING FRESHMART	Amount:	\$112.35
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InvNo:	00281796	InvDesc:	pec-kids cook supplies	InvAmt:	\$23.29
InvNo:	00285452	InvDesc:	admin-p.twis	InvAmt:	\$6.20
InvNo:	00284287	InvDesc:	pw-css of water	InvAmt:	\$39.96
InvNo:	00071579	InvDesc:	fd-hot dog buns	InvAmt:	\$42.90

ChqNo:	0034369	Date:	2024-07-29	Vendor:	MHBC PLANNING LIMITED	Amount:	\$12,514.19
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InvNo:	5034011	InvDesc:	zoning bylaw	InvAmt:	\$12,514.19
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ChqNo:	0034370	Date:	2024-07-29	Vendor:	MIKE VAREY EXCAVATING & EQUIPMENT	Amount:	\$77,623.10
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InvNo:	INV-1238	InvDesc:	gravel haul 2024	InvAmt:	\$77,623.10
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ChqNo:	0034371	Date:	2024-07-29	Vendor:	MSR TIRE LTD	Amount:	\$1,275.77
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InvNo:	39857	InvDesc:	b/h tires #14	InvAmt:	\$1,275.77
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ChqNo:	0034372	Date:	2024-07-29	Vendor:	ONTARIO CLEAN WATER AGENCY	Amount:	\$5,676.69
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InvNo:	INV00000044703	InvDesc:	mtg wtp-install pre-hypo bd	InvAmt:	\$1,102.01
InvNo:	INV00000044697	InvDesc:	ss wtp-low press.switch instal	InvAmt:	\$4,574.68

ChqNo:	0034373	Date:	2024-07-29	Vendor:	PERRY NEWMAN	Amount:	\$1,479.30
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InvNo:	2023 AERIAL IMAGERY	InvDesc:	bylaw-aerial imag.reimb.costs	InvAmt:	\$500.00
InvNo:	JULY 29 2024	InvDesc:	bldg/bylaw mileage	InvAmt:	\$979.30

The Township of Assiginack
CHEQUE DISTRIBUTION REPORT
Payables Management

ChqNo:	0034374	Date:	2024-07-29	Vendor:	SHELBA MILLETTE	Amount:	\$1,642.46
	InvNo: 1018317423		InvDesc: otf-equip reimb.			InvAmt:	\$1,642.46
ChqNo:	0034375	Date:	2024-07-29	Vendor:	TOM HUGHSON	Amount:	\$250.00
	InvNo: JUNE/JULY 2024		InvDesc: june/july livestock calls (2)			InvAmt:	\$250.00
ChqNo:	0034376	Date:	2024-07-29	Vendor:	CHRISTINE MCNAUGHTON	Amount:	\$224.40
	InvNo: 456		InvDesc: pec-sushi wrkshp(nhsp grnt)			InvAmt:	\$224.40
ChqNo:	0034377	Date:	2024-07-29	Vendor:	MANITOWANING MINOR HOCKEY	Amount:	\$159.96
	InvNo: JULY 23 2024		InvDesc: marina/arena-canteen stock			InvAmt:	\$159.96
ChqNo:	0034378	Date:	2024-07-29	Vendor:	GOPHER SPORT	Amount:	\$66,957.81
	InvNo: OR409490		InvDesc: otf-fitness/track equip			InvAmt:	\$66,957.81
ChqNo:	0034379	Date:	2024-07-29	Vendor:	PHOENIX EMERGENCY MANAGEMENT LOGIC	Amount:	\$3,390.00
	InvNo: 2024-11-03		InvDesc: cenc 2nd qtr 2024			InvAmt:	\$3,390.00
ChqNo:	0034380	Date:	2024-07-29	Vendor:	FIREHOUSE TRAINING	Amount:	\$327.70
	InvNo: 1349		InvDesc: fd-training			InvAmt:	\$327.70
ChqNo:	0034381	Date:	2024-07-29	Vendor:	TOROMONT CAT	Amount:	\$1,297.57
	InvNo: W0901008106		InvDesc: service contract #9			InvAmt:	\$689.62
	InvNo: W0901002685		InvDesc: maint contract #9			InvAmt:	\$372.03
	InvNo: W0900995376		InvDesc: maint contract			InvAmt:	\$235.92
ChqNo:	0034382	Date:	2024-07-29	Vendor:	WINDOWS UNLIMITED	Amount:	\$3,713.71
	InvNo: 312266		InvDesc: garb.pickup/parks/grass			InvAmt:	\$3,713.71

*** End of Report ***

Report Total:

\$227,118.55

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0034319		2024-07-15	07/15COMB	122	HOBSB, ALTON	OUTSTANDING	Cheque
0034320		2024-07-15	07/15COMB	126	MacDONALD, DEBORAH	OUTSTANDING	Cheque
0034321		2024-07-15	07/15COMB	133	BOND, FREDA	OUTSTANDING	Cheque
0034322		2024-07-15	07/15COMB	222	ELLIOTT, DWAYNE	OUTSTANDING	Cheque
0034323		2024-07-15	07/15COMB	378	MILLETTE, SHELBA	OUTSTANDING	Cheque
0034324		2024-07-15	07/15COMB	504	MARA, SEBASTIEN	OUTSTANDING	Cheque
0034325		2024-07-15	07/15COMB	505	JAMIESON, KADEN	OUTSTANDING	Cheque
0034326		2024-07-15	07/15COMB	506	MCCARVILLE, MADISON	OUTSTANDING	Cheque
3986		2024-07-15	07/15COMB	118	COOPER, RONALD	OUTSTANDING	Direct Deposit
3987		2024-07-15	07/15COMB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
3988		2024-07-15	07/15COMB	169	MAGUIRE, KELSEY	OUTSTANDING	Direct Deposit
3989		2024-07-15	07/15COMB	216	REID, BRENDA	OUTSTANDING	Direct Deposit
3990		2024-07-15	07/15COMB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
3991		2024-07-15	07/15COMB	223	BOWERMAN, JANICE	OUTSTANDING	Direct Deposit
3992		2024-07-15	07/15COMB	224	HOOPER, JENNIFER	OUTSTANDING	Direct Deposit
3993		2024-07-15	07/15COMB	323	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
3994		2024-07-15	07/15COMB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
3995		2024-07-15	07/15COMB	364	BOND, WYLE	OUTSTANDING	Direct Deposit
3996		2024-07-15	07/15COMB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
3997		2024-07-15	07/15COMB	370	LEWIS, CRYSTAL	OUTSTANDING	Direct Deposit
3998		2024-07-15	07/15COMB	381	COOPER, JEREMY	OUTSTANDING	Direct Deposit
3999		2024-07-15	07/15COMB	386	NEWMAN, PERRY	OUTSTANDING	Direct Deposit
4000		2024-07-15	07/15COMB	390	GERHARD, KARI	OUTSTANDING	Direct Deposit
4001		2024-07-15	07/15COMB	394	RZADKIEWICZ, PHEAL	OUTSTANDING	Direct Deposit
4002		2024-07-15	07/15COMB	396	FERGUSON, HEIDI	OUTSTANDING	Direct Deposit
4003		2024-07-15	07/15COMB	399	MASTELNO, JORN	OUTSTANDING	Direct Deposit

Total : \$32,730.47

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0034350		2024-07-29	07/2900NB	121	HOBBS, ALTON	OUTSTANDING	Cheque
0034351		2024-07-29	07/2900NB	126	MACDONALD, DEBORAH	OUTSTANDING	Cheque
0034352		2024-07-29	07/2900NB	139	BOND, FREDA	OUTSTANDING	Cheque
0034353		2024-07-29	07/2900NB	222	ELLIOTT, DWAYNE	OUTSTANDING	Cheque
0034354		2024-07-29	07/2900NB	379	MILLETTE, SHELBA	OUTSTANDING	Cheque
0034355		2024-07-29	07/2900NB	304	WARR, SEBASTIEN	OUTSTANDING	Cheque
0034356		2024-07-29	07/2900NB	301	JAMIESON, NADEN	OUTSTANDING	Cheque
0034357		2024-07-29	07/2900NB	306	WOOBVILLE, MADISON	OUTSTANDING	Cheque
4004		2024-07-29	07/2900NB	119	COOPER, RONALD	OUTSTANDING	Direct Deposit
4005		2024-07-29	07/2900NB	168	STRONG, GERRY	OUTSTANDING	Direct Deposit
4006		2024-07-29	07/2900NB	169	WASHIRE, WILSEY	OUTSTANDING	Direct Deposit
4007		2024-07-29	07/2900NB	206	REID, BRENDA	OUTSTANDING	Direct Deposit
4008		2024-07-29	07/2900NB	221	WATKINS, ROBERT	OUTSTANDING	Direct Deposit
4009		2024-07-29	07/2900NB	227	BOWERMAN, JANICE	OUTSTANDING	Direct Deposit
4010		2024-07-29	07/2900NB	224	HOOPER, JENNIFER	OUTSTANDING	Direct Deposit
4011		2024-07-29	07/2900NB	303	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
4012		2024-07-29	07/2900NB	363	SAGLE, EDDY	OUTSTANDING	Direct Deposit
4013		2024-07-29	07/2900NB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
4014		2024-07-29	07/2900NB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
4015		2024-07-29	07/2900NB	377	LEWIS, CRYSTAL	OUTSTANDING	Direct Deposit
4016		2024-07-29	07/2900NB	381	COOPER, JEREMY	OUTSTANDING	Direct Deposit
4017		2024-07-29	07/2900NB	386	NEWMAN, PERRY	OUTSTANDING	Direct Deposit
4018		2024-07-29	07/2900NB	390	GERHARD, KARI	OUTSTANDING	Direct Deposit
4019		2024-07-29	07/2900NB	394	READWICKOZ, BREAL	OUTSTANDING	Direct Deposit
4020		2024-07-29	07/2900NB	396	FERGUSON, HEIDI	OUTSTANDING	Direct Deposit
4021		2024-07-29	07/2900NB	399	WASTERS, JOHN	OUTSTANDING	Direct Deposit

Total : 932,559.19

Payment #	Amount	Date	Batch #	Employee ID	Employee Name	Status	Payment Method
0034390		2024-09-12	09/1200XB	102	HOBBE, ALTON	OUTSTANDING	Cheque
0034391		2024-09-12	09/1200XB	106	MACDONALD, CECILIA	OUTSTANDING	Cheque
0034392		2024-09-12	09/1200XB	133	BOND, FRED	OUTSTANDING	Cheque
0034393		2024-09-12	09/1200XB	202	ELLIOTT, DWAYNE	OUTSTANDING	Cheque
0034394		2024-09-12	09/1200XB	373	HILLIETTE, SHELBA	OUTSTANDING	Cheque
0034395		2024-09-12	09/1200XB	504	HARR, SEBASTIEN	OUTSTANDING	Cheque
0034396		2024-09-12	09/1200XB	303	JAMIESON, RAGEN	OUTSTANDING	Cheque
0034397		2024-09-12	09/1200XB	306	MOORVILLE, MADISON	OUTSTANDING	Cheque
4022		2024-09-12	09/1200XB	115	COOPER, RONALD	OUTSTANDING	Direct Deposit
4023		2024-09-12	09/1200XB	161	STRONG, GERRY	OUTSTANDING	Direct Deposit
4024		2024-09-12	09/1200XB	169	MAGUIRE, HELEEN	OUTSTANDING	Direct Deposit
4025		2024-09-12	09/1200XB	216	REID, BRENDA	OUTSTANDING	Direct Deposit
4026		2024-09-12	09/1200XB	221	MAGUIRE, ROBERT	OUTSTANDING	Direct Deposit
4027		2024-09-12	09/1200XB	203	BOWERMAN, JANICE	OUTSTANDING	Direct Deposit
4028		2024-09-12	09/1200XB	224	HOOPER, JENNIFER	OUTSTANDING	Direct Deposit
4029		2024-09-12	09/1200XB	313	WHITE, JACQUELINE	OUTSTANDING	Direct Deposit
4030		2024-09-12	09/1200XB	362	SAGLE, EDDY	OUTSTANDING	Direct Deposit
4031		2024-09-12	09/1200XB	364	BOND, KYLE	OUTSTANDING	Direct Deposit
4032		2024-09-12	09/1200XB	365	BOWERMAN, COLE	OUTSTANDING	Direct Deposit
4033		2024-09-12	09/1200XB	370	LENDIR, CRYSTAL	OUTSTANDING	Direct Deposit
4034		2024-09-12	09/1200XB	381	COOPER, JEREMY	OUTSTANDING	Direct Deposit
4035		2024-09-12	09/1200XB	386	NEWMAN, PERRY	OUTSTANDING	Direct Deposit
4036		2024-09-12	09/1200XB	390	BERNARD, PAUL	OUTSTANDING	Direct Deposit
4037		2024-09-12	09/1200XB	394	FRACKENWOLD, PHELI	OUTSTANDING	Direct Deposit
4038		2024-09-12	09/1200XB	396	FERGUSON, HEIDI	OUTSTANDING	Direct Deposit
4039		2024-09-12	09/1200XB	399	HASTINGS, JOHN	OUTSTANDING	Direct Deposit

Total : 431,616.10

Alton Hobbs

From: Barbara Grigg <Deputyclerk.administrator@tehkummah.ca>
Sent: April 19, 2024 3:12 PM
To: Alton Hobbs; Heidi Ferguson
Cc: John DeForge
Subject: Manitoulin OPP Detachment Board Rep

We are in receipt of the MMA Letter of April 16, 2024 requesting a joint Assiginack/Tehkummah Council Rep for the Board.

Please note that Tehkummah is willing to provide a Councillor to be the Joint Rep. Please confirm your concurrence with this so that it can be confirmed at the Council meeting on May 7th and forwarded to the MMA prior to May 10, 2024 in preparation for their meeting.

Thanks

Barbara Grigg
Deputy Clerk-Administrator
Township of Tehkummah
705-859-3293

MANITOULIN MUNICIPAL ASSOCIATION

Township of Assiginack
PO Box 238
Manitowaning, ON
P0P 1N0

April 16, 2024

Township of Tehkummah
456 Hwy 542A
Tehkummah, ON
P0P 2C0

Dear Mayor and Council

RE: Manitoulin OPP Detachment Board

On April 1, 2024, the Community Safety and Policing Act, 2019 came into effect which repealed the Ontario Police Services Act, 1990.

As part of the new legislation the Ministry of the Solicitor General has approved the creation of a joint Manitoulin OPP Detachment Board comprised of the following:

- Assiginack Township and Tehkummah Township – Jointly 1 Council Member
- Municipality of Gordon Barrie Island, Cockburn Island Township, Burpee and Mills Township Municipality of Central Manitoulin – 1 Council Member
- Town of Gore Bay – 1 Council Member
- Town of Northeastern Manitoulin and the Islands – 1 Council Member
- *Township of Billings – 1 Council Member * *The Township of Billings was inadvertently missed on the final document; currently under review*
- Two (2) Community Representatives to serve on the board for a maximum four-year term.
- Two (2) Provincial representatives and two (2) community representatives.

Key Responsibilities of the Board:

- Consult with the Commissioner regarding the selection of a detachment commander and otherwise participate in accordance with the regulations in the selection of the Detachment Commander;
 - Determine objectives and priorities for the detachment
 - Advise the Detachment Commander with respect to policing provided;
 - Monitor the performance of the Detachment Commander;
 - Review reports from the Detachment Commander regarding policing provided by the detachment;
 - On or before June 30 in each year, provide an annual report to the municipalities regarding the policing provided by the detachment in their municipalities.
-

MANITOULIN MUNICIPAL ASSOCIATION

The Secretary- Treasurer of the MMA will be the staff contact for the detachment board. We are requesting that Council provide the Council representative to the CAO/Clerk for the Township of Billings cao@billingswp.ca prior to May 10, 2024 to be brought forward at the May 15, 2024 MMA meeting.

The MMA has offered to arrange for the advertisement, review and appointment of the Community representatives.

Board members will be required to take training; however, the details have not yet been provided.

Sincerely,



Emily Dance

Secretary- Treasurer MMA

CAO/Clerk Township of Billings

FRANK A. CAMERON M.A. LL.B.
Barrister and Solicitor

SARA WISKING, B.S.Sc., LL.B. [REDACTED]
ROZ MORGAN, B.A., LL.B. [REDACTED]
CONNOR COSMA, B.A., LL.B. [REDACTED]

38 Ontario Street, P.O. Box 1117
Clinton, Ontario N0M 1L0
Tel(519)482-5510 Fax(519)482-9126
Email: fcameron@fcameron.ca
Toll-free 1-866-761-7173

August 8, 2024

Municipality of Assiginack

by email only to: info@assiginack.ca

Attention: Freda Bond, Tax and Utility Account Manager

RE: [REDACTED] District of Manitoulin

Hello Ms. Bond. Further to our conversation today I enclose a copy of the letterhead of the MSSH law firm. The lawyer acting for the Seller is Sebastian Schmoranz and his clerk can be reached at [REDACTED]

I confirm the plan is to have your Municipal Lawyer prepare the Encroachment Agreement and that the current owner will be responsible for all costs to prepare and register the Agreement. Obviously our client does not want to close this Purchase/Sale until that Agreement is registered.

I confirm that our client's intention is to [REDACTED] as it is in [REDACTED]

As you proceed could you please (or your Municipal Lawyer) copy us on any Draft Encroachment Agreements as they are circulated. That would be much appreciated so that we are not looking to make changes after the document is signed and registered.

Thanks again for your help in this. Please contact us with any questions or comments which you or your Municipal Lawyer may have.

Yours very truly,


Frank A. Cameron

FAC
fac
encl.

RECEIVED
AUG 13 2024



PEGGY E. GOLDEN, LL.B., B.A.
SEBASTIAN H. SCHMORANZ, J.D., B.A (HONS)
AMY-LYNN HART, LL.B., B.A.

WALTER L. MCGREGOR, Q.C., (1917-2007)
JAMES J. GOLDEN B.A. (1926-2013)
TERRENCE L. SIMS, LL.B. (RET. 1974 - 2023)

August 13th, 2024

Municipality of Assiginack
156 Arthur Street
Manitowaning, ON
P0P 1N0

Attention: Freda Bond, Tax and Utility Account Manager

Re: [REDACTED]

Please be advised that we represent the owner of [REDACTED]. We believe that some of our client's buildings encroach upon land owned by the municipality. We would like to formally request that the parties enter into an encroachment agreement so that this title issue can be resolved.

Yours respectfully,

Sebastian H. Schmoranz

Sebastian H. Schmoranz

58 Main Street East
Kingsville, ON N9Y 1A2
Ph: 519.733.8441
F: 519.733.6874

www.msslawyers.ca
www.goldenlawharrow.com

15 King Street West, P.O. Box 279
Harrow, ON N0R 1G0
Ph: 519.738.4111
F: 519.738.3470



Town of Bradford West Gwillimbury
100 Dissette St., Unit 4
P.O. Box 100, Bradford, Ontario, L3Z 2A7
Telephone: 905-775-5366
Fax: 905-775-0153
www.townofbwg.com

June 20, 2024

SENT VIA EMAIL

Hon. Doug Ford MPP
Premier of Ontario
Premier's Office, Main Legislative Building
Queen's Park, Toronto, Ontario

Dear Premier,

As I know you will agree, Ontario's paramedics, police officers and firefighters are our frontline heroes, regularly putting themselves at risk to protect the rest of us.

In recent months, local resident, paramedic and former volunteer firefighter, Charles Shaw, has been advocating for paramedics and all police officers to receive the same long-service medal as exists today for firefighters and Ontario Provincial Police officers.

Our Town Council agrees with Mr Shaw, and passed the below resolution unanimously requesting the province create such medals. Here is the resolution:

Resolution 2024-206

Whereas paramedics, firefighters and police officers are our frontline heroes, regularly putting their own health and safety at risk to help others in need;

Whereas the Ontario Fire Services Long Service Medal was created in 1971 to honour firefighters who have served the public for twenty-five years or more and the Governor General's Fire Services Exemplary Service Medal was created in 1985 and 'honours members of a recognized Canadian fire service who have completed 20 years of service, ten years of which have been served in the performance of duties involving potential risks;

Whereas the Ontario Provincial Police Long Service and Good Conduct Medal honours OPP officers who have served for twenty years or more and the Governor General's Police Exemplary Service Medal, created in 1983, 'recognizes police officers who have served in an exemplary manner having completed 20 years of full-time service with one or more recognized Canadian police forces;

Whereas many non-OPP police services have similar local long-service medals within their forces, but there is not a province-wide long-service medal for non-OPP police officers;

Whereas the Governor General's Emergency Medical Services Exemplary Service Medal, created in 1994, recognizes 'professionals in the provision of pre-hospital emergency medical services to the public who completed 20 years of exemplary service, including at least 10 years in the performance of duties involving potential risk;

Whereas there is no province-wide long-service medal for paramedics in Ontario;

Therefore, The Corporation of the Town of Bradford West Gwillimbury Council:

- 1. Endorse the creation of a province-wide long-service medal for police and for paramedics, modelled after the existing such award for firefighters;*
- 2. In furtherance of this resolution, that the Mayor write to the Premier, Minister of Health, Solicitor General, Minister of Citizenship and our local MPP urging them to work collaboratively to create such awards; and*
- 3. That a copy of this resolution be sent to all Ontario municipalities.*

I believe this is a relatively simple but important measure your government could take to honour our paramedics and police officers, as we already honour our firefighters. I understand the creation of such an award would involve several different ministries, and I hope you might instruct your cabinet to work together to create this award.

Thank you very much for your consideration.

Sincerely yours,



James Leduc
Mayor
Town of Bradford West Gwillimbury

cc

Hon. Sylvia Jones, Minister of Health
Hon. Michael Krezner, Solicitor General
Hon. Michael Ford, Minister of Citizenship and Multiculturalism
Hon. Caroline Mulroney, MPP for York—Simcoe
Cllr Jonathan Scott, Town of Bradford West Gwillimbury
Mr. Charles Shaw
Ontario's Municipal Councils



**TOWNSHIP OF
BRUDENELL, LYNDOCH AND RAGLAN**

42 Burnt Bridge Road, PO Box 40
Palmer Rapids, Ontario K0J 2E0
TEL: (613) 758-2061 · FAX: (613) 758-2235

August 7, 2024

The Honourable Doug Ford, Premier of Ontario
Premier's Office
Room 281, Legislative Building, Queen's Park
Toronto, ON M7A 1A1

Dear Premier Ford,

Re: Urging the Government to Promptly Resume Assessment Cycle

Please be advised that at their last Regular Meeting of Council on Wednesday August 7th, 2024, the Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan supported the following resolution:

Resolution # 2024-08-07-10
Moved By: Councillor Quade
Seconded by: Councillor Keller

"Be It resolved that the Council of the Corporation of the Township of Brudenell, Lyndoch and Raglan hereby supports the resolution from the Municipality of Callander urging the Government to promptly resume the assessment cycle.

And further that Council directs staff to provide a copy of this resolution to the Premier, the relevant provincial authorities, the Association of Municipalities in Ontario, the Rural Ontario Municipalities Association, the Federation of Northern Ontario Municipalities, the Municipal Property Assessment Corporation, and all municipalities in Ontario for their consideration, to make proper changes as quickly and efficiently as possible."

CARRIED.

Sincerely,

Tammy Thompson
Deputy Clerk



31 May 2024

Premier Doug Ford premier@ontario.ca

RE: Urging the Government to Promptly Resume Assessment Cycle

Please be advised that the Council of the Corporation of the Municipality of Callander passed the following resolution at its Regular Meeting of Council held Tuesday, May 28, 2024.

Resolution No. 2024/05/184:

7.4(c) WHEREAS the assessment cycle is an essential process for maintaining the fairness and predictability of property taxes in our province;

AND WHEREAS the pause in the reassessment cycle has created uncertainty and instability in property taxation, impacting both residential and commercial property owners;

AND WHEREAS the government has delayed an assessment update again in 2024, resulting in Ontario's municipalities continuing to calculate property taxes using 2016 property values;

AND WHEREAS both current and outdated assessments are inaccurate, increase volatility, and are not transparent;

AND WHEREAS frequent and accurate reassessments are necessary to stabilize property taxes and provide predictability for property owners, residents, and businesses alike;

AND WHEREAS the staff at the Municipal Property Assessment Corporation would benefit from further skills enhancement and training in assessments, recognizing the importance of ensuring accurate evaluations for 100% of our municipality;

AND WHEREAS the Government has announced a review of the property assessment and taxation system with a focus on fairness, equity, and economic competitiveness, and therefore further deferring new property assessment;

Item - 2024.MM19.5**Tracking Status**

- City Council adopted this item on June 26, 2024 without amendments.

City Council consideration on June 26, 2024

MM19.5 - Requesting the Province to Support Family Physicians - by Councillor Dianne Saxe, seconded by Councillor Mike Colle

Decision Type: ACTION

Status: Adopted

Wards: All

City Council Decision

City Council on June 26 and 27, 2024, adopted the following:

1. City Council request the Minister of Health to take immediate action to:
 - a. properly compensate family physicians with appropriate fee increases; and
 - b. reduce the administrative burden that the Province places on family doctors so they have more time to see their patients.
2. City Council forward City Council's decision to the Premier of Ontario, the Minister of Health, the Association of Municipalities of Ontario, and the municipal Clerks of Ontario's municipalities.
3. City Council request a direct response from the Minister of Health within 30 days.

Background Information (City Council)

Member Motion MM19.5

<https://www.toronto.ca/legdocs/mmis/2024/mm/bgrd/backgroundfile-246768.pdf>

Motions (City Council)***Motion to Waive Referral (Carried)***

Speaker Nunziata advised Council that the provisions of Chapter 27, Council Procedures, require that Motion MM19.5 be referred to the Board of Health. A two-thirds vote of the Council Members present is required to waive referral.

Motion to Adopt Item (Carried)

Source: Toronto City Clerk at www.toronto.ca/council