

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS

PRESENT: MAYOR: Kevin BURKE
COUNCILLORS: Casimir BURNS; Harold CRABS; Edith FAIRBURN; Merri-Ann HOBBS;
Mike MERCIECA; Cheryl PHILLIPS
CLERK-ADMINISTRATOR: Anne WHALEN

Motion No: 2023-185
Moved By: C. BURNS
Seconded By: C. PHILLIPS
WHEREAS there is a quorum of Council present and the time is 6:30 p.m.;
BE IT RESOLVED THAT this Regular Meeting be open for business;
AND THAT the minutes of the Regular Meeting of May 10, 2023 be approved.
CARRIED

Agenda Addition
Motion No. 2023-186
Moved By: E. FAIRBURN
Seconded By: H. CRABS
BE IT RESOLVED THAT the following be added to the regular agenda:
– C4- Cutler Lake Road Culvert Replacement
– C5- Road Closure Request- St. Mary School
CARRIED

Baker-Tilley
Motion No. 2023-187
Moved By: E. FAIRBURN
Seconded By: M. HOBBS
BE IT RESOLVED THAT Baker-Tilley be thanked for attending this meeting to present the 2022 draft financial statements.
CARRIED

LFMA Minutes
Motion No. 2023-188
Moved By: H. CRABS
Seconded By: E. FAIRBURN
BE IT RESOLVED THAT the LaCloche Foothills Municipal Association minutes of March 27, 2023 be accepted.
CARRIED

Massey Museum Donation
Motion No. 2023-189
Moved By: H. CRABS
Seconded By: E. FAIRBURN
BE IT RESOLVED THAT Council approve a donation to the Massey Area Museum in the amount of \$200.00.
DEFEATED

Committee Appointments
Motion No. 2023-190
Moved By: H. CRABS
Seconded By: C. PHILLIPS
BE IT RESOLVED THAT we approve the following appointments to committees:
– Parks & Recreation Committee- Debbie Peters
– Economic Development & Community Services Committee- Cathy Hickey; Robert Martel; Rodney Junkala
CARRIED

Winter Sand Contract
Motion No. 2023-191
Moved By: C. BURNS
Seconded By: H. CRABS
BE IT RESOLVED THAT the winter sand contract be awarded to James Lathem Excavating Inc. at the following bid prices:
– 2023 \$9.00/Tonne
– 2024 \$9.10/Tonne
– 2025 \$9.20/Tonne
CARRIED

Webbwood Winter Maintenance Contract
Motion No. 2023-192
Moved By: H. CRABS
Seconded By: C. BURNS
BE IT RESOLVED THAT the Webbwood winter maintenance contract for the 2023-2024 winter season be awarded to James Lathem Excavating Inc. as per the attached tender.
CARRIED

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS

Road Closure-Caldwell Bridge Motion No. 2023-193
Moved By: C. PHILLIPS
Seconded By: M. HOBBS
BE IT RESOLVED THAT we approve the closure of Lee Valley Road from the intersection of Lee Valley Road and Pleasant Valley Road to the intersection of Lee Valley Road and Burns Crossover Road for the Caldwell Bridge Replacement Project;
AND THAT this closure shall be for a six-week period commencing May 30, 2023;
AND FURTHER THAT eastbound traffic will be routed through Pleasant Valley Road and westbound traffic will be routed through Burns Crossover Road.
CARRIED

Road Closure-Caldwell Bridge Motion No. 2023-194
Moved By: M. MERCIECA
Seconded By: M. HOBBS
BE IT RESOLVED THAT we proceed with the tender process for the immediate replacement of the Cutler Lake Road culvert;
AND THAT funds for this project be allocated from the Working Capital reserves.
CARRIED

Algoma St Road Closure Motion No. 2023-195
Moved By: E. FAIRBURN
Seconded By: C. PHILLIPS
BE IT RESOLVED THAT we approve the closure of Algoma Street, Massey on May 30, 2023, from 9:00 am to 12:00 pm, as requested by St. Mary School for the purpose of hosting a track and field day;
AND THAT should the event be rained out, we approve of the closure on May 31, 2023, for the same time period;
AND FURTHER THAT we wish all participants much success in this event.
CARRIED

WCCB Meeting Report Motion No. 2023-196
Moved By: E. FAIRBURN
Seconded By: C. PHILLIPS
BE IT RESOLVED THAT the Walford Community Centre Board meeting report of May 9, 2023 be accepted.
CARRIED

EDCS Meeting Report Motion No. 2023-197
Moved By: H. CRABS
Seconded By: M. HOBBS
BE IT RESOLVED THAT the Economic Development & Community Services Committee meeting report of May 16, 2023, be accepted.
AND THAT any recommendations contained in the report shall be dealt with separately by Council.
CARRIED

2024-2028 Strategic Plan Timeline Motion No. 2023-198
Moved By: M. HOBBS
Seconded By: E. FAIRBURN
BE IT RESOLVED THAT Council approves the proposed timeline and outlined process for the 2024-2028 Strategic Plan.
CARRIED

2023 Anglers Atlas Fishing Tournament Motion No. 2023-199
Moved By: C. PHILLIPS
Seconded By: E. FAIRBURN
BE IT RESOLVED THAT Council approves the Economic Development & Community Services Committee to pursue Option #3 with Anglers Atlas at a cost of \$5,000+ taxes and 20% of entry fees, to host a Township MyCatch Fishing Tournament from August 18 to September 5, 2023.
CARRIED

Bylaws 2023-21 & 2023-22 First & Second Reading Motion No. 2023-200
Moved By: M. HOBBS
Seconded By: H. CRABS
BE IT RESOLVED THAT the following bylaws be read a first and second time:
– Bylaw 2023-21 being a bylaw to repeal Bylaw 2021-40 being a bylaw to adopt a staff vaccination policy;
– Bylaw 2023-22 being a bylaw to provide for the erection of a stop sign on Third Street in Massey.
CARRIED

Bylaws 2023-21 & 2023-22 Third & Final Reading Motion No. 2023-201
Moved By: M. HOBBS
Seconded By: C. PHILLIPS
BE IT RESOLVED THAT the following bylaws be read a third and final time and passed in open council.
– Bylaw 2023-21 being a bylaw to repeal Bylaw 2021-40 being a bylaw to adopt a staff vaccination policy;
– Bylaw 2023-22 being a bylaw to provide for the erection of a stop sign on Third Street in Massey.
CARRIED

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS

REGULAR MEETING

PAGE 3

MAY 24 2023

Closed
Session

Motion No. 2023-202
Moved By: C. BURNS
Seconded By: E. FAIRBURN

BE IT RESOLVED THAT we move into closed session at 7:30 p.m., pursuant to Section 239(2) of the Municipal Act to consider the following:

- to consider personal matters about identifiable individuals including municipal or local board employees.

CARRIED

Open
Session

Motion No. 2023-203
Moved By: E. FAIRBURN
Seconded By: C. PHILLIPS

BE IT RESOLVED THAT this closed session be adjourned at 8:50 p.m. and the regular meeting resumed.

CARRIED

Adjourn

Motion No. 2023-204
Moved By: E. FAIRBURN
Seconded By: M. HOBBS

BE IT RESOLVED THAT the time is 9:03 p.m. and this meeting be adjourned until the next regular meeting or call of the Chair.

CARRIED

MAYOR – K. BURKE

CLERK-ADMINISTRATOR- A. WHALEN

**The Corporation of the
Township of Sables-Spanish Rivers**

Financial Report

December 31, 2022

Management's Responsibility for the Consolidated Financial Statements

Independent Auditor's Report

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Township of Sables-Spanish Rivers (the "Township") are the responsibility of the Township's management and have been prepared in accordance with Canadian Public Sector Accounting Standards.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, 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 accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, 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 auditor 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 Baker Tilly SNT LLP, independent external auditor 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.

Clerk Administrator
May 24, 2023

Treasurer
May 24, 2023

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Township of Sables-Spanish Rivers

Opinion

We have audited the consolidated financial statements of The Corporation of the Township of Sables-Spanish Rivers, which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations and accumulated surplus, cash flows and change in net financial assets 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 consolidated financial position of The Corporation of the Township of Sables-Spanish Rivers as at December 31, 2022, and its consolidated results of operations and its consolidated 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Township 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 these 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.

Independent Auditor's Report (Continued)

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

In preparing the consolidated financial statements, management is responsible for assessing the Township'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 Township or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

- 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 Township'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 Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Sudbury, Ontario
May 24, 2023

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

**The Corporation of the
Township of Sables-Spanish Rivers**
Consolidated Statement of Financial Position
December 31, 2022

| | <u>2022</u> | <u>2021</u> |
|---|----------------------|----------------------|
| Financial Assets | | |
| Cash | \$ 5,675,382 | \$ 6,423,768 |
| Taxes receivable (note 4) | 218,031 | 200,199 |
| Accounts receivable - Federal | 1,036,822 | 448,415 |
| - Provincial | 391,850 | 23,274 |
| - Other | 188,608 | 191,170 |
| Term deposits, fixed interest from 0.85% to 4.75% maturing between March 2023 and September 2027 | 2,800,763 | 2,800,763 |
| Tax sale properties | 47,189 | 52,656 |
| | <u>10,358,645</u> | <u>10,140,245</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 5) | 1,310,854 | 875,845 |
| Temporary loan | 2,349 | 2,436 |
| Deferred revenues (note 6) | 117,354 | 125,999 |
| Deferred revenue - obligatory reserve funds (note 7) | 637,139 | 454,575 |
| Municipal debt (note 8) | 368,116 | 499,736 |
| Landfill closure and post-closure (note 9) | 798,314 | 772,060 |
| | <u>3,234,126</u> | <u>2,730,651</u> |
| Net Financial Assets | <u>7,124,519</u> | <u>7,409,594</u> |
| Non-Financial Assets | | |
| Tangible capital assets (note 10) | 17,979,579 | 15,653,030 |
| Inventory | 55,421 | 52,200 |
| Prepaid expenses | 24,488 | 6,630 |
| | <u>18,059,488</u> | <u>15,711,860</u> |
| Accumulated Surplus (note 11) | <u>\$ 25,184,007</u> | <u>\$ 23,121,454</u> |
| Commitments (note 12) | | |

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

**The Corporation of the
Township of Sables-Spanish Rivers**
Consolidated Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2022

| | <u>2022</u> <u>Budget</u> (Unaudited) | <u>2022</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|--|---|------------------------------|------------------------------|
| Revenues | | | |
| Net taxation | \$ 4,650,755 | \$ 4,660,999 | \$ 4,455,443 |
| Government transfers | 2,470,064 | 2,184,884 | 2,315,451 |
| User charges | 608,754 | 863,322 | 659,148 |
| Other | <u>154,750</u> | <u>255,818</u> | <u>177,863</u> |
| | <u>7,884,323</u> | <u>7,965,023</u> | <u>7,607,905</u> |
| Expenses | | | |
| General government | 757,855 | 845,082 | 727,873 |
| Protection services | 1,111,435 | 1,238,488 | 1,210,047 |
| Transportation services | 1,516,767 | 2,206,043 | 1,885,589 |
| Environmental services | 797,064 | 999,582 | 873,617 |
| Health services | 980,907 | 1,021,049 | 975,613 |
| Social and family services | 247,414 | 247,414 | 244,300 |
| Recreation and cultural services | 619,540 | 605,631 | 537,393 |
| Planning and development | <u>113,648</u> | <u>38,039</u> | <u>96,739</u> |
| | <u>6,144,630</u> | <u>7,201,328</u> | <u>6,551,171</u> |
| Excess of Revenues Over Expenses Before Other | 1,739,693 | 763,695 | 1,056,734 |
| Other | | | |
| Government transfers related to capital | <u>1,499,099</u> | <u>1,298,858</u> | <u>839,393</u> |
| Excess of Revenues Over Expenses | 3,238,792 | 2,062,553 | 1,896,127 |
| Accumulated Surplus, Beginning of Year | <u>23,121,454</u> | <u>23,121,454</u> | <u>21,225,327</u> |
| Accumulated Surplus, End of Year | <u>\$ 26,360,246</u> | <u>\$ 25,184,007</u> | <u>\$ 23,121,454</u> |

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

**The Corporation of the
Township of Sables-Spanish Rivers**
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2022

| | <u>2022</u> | <u>2021</u> |
|--|-----------------------------------|-----------------------------------|
| Net Inflow (Outflow) of Cash Related to the following Activities: | | |
| Operating | | |
| Excess of Revenues Over Expenses | <u>\$ 2,062,553</u> | <u>\$ 1,896,127</u> |
| Non-cash charges to operations: | | |
| Amortization of tangible capital assets | 943,355 | 907,291 |
| Loss on disposition of tangible capital assets | <u>49,613</u> | <u>42,307</u> |
| | <u>992,968</u> | <u>949,598</u> |
| Change in non-cash working capital balances related to operations | <u>(352,770)</u> | <u>(105,425)</u> |
| Cash provided by operating transactions | <u>2,702,751</u> | <u>2,740,300</u> |
| Investing | | |
| Acquisition of term deposits | (500,000) | (500,000) |
| Redemption of term deposits | <u>500,000</u> | <u>500,000</u> |
| Cash applied to investing transactions | <u>-</u> | <u>-</u> |
| Capital | | |
| Acquisition of tangible capital assets | <u>(3,319,517)</u> | <u>(1,365,455)</u> |
| Cash applied to capital transactions | <u>(3,319,517)</u> | <u>(1,365,455)</u> |
| Financing | | |
| Municipal debt repaid | <u>(131,620)</u> | <u>(139,254)</u> |
| Increase (Decrease) in Cash | (748,386) | 1,235,591 |
| Cash, Beginning of Year | <u>6,423,768</u> | <u>5,188,177</u> |
| Cash, End of Year | <u><u>\$ 5,675,382</u></u> | <u><u>\$ 6,423,768</u></u> |

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

**The Corporation of the
Township of Sables-Spanish Rivers**
Consolidated Statement of Change in Net Financial Assets
For The Year Ended December 31, 2022

| | <u>2022</u> <u>Budget</u> (Unaudited) | <u>2022</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|--|---|-----------------------------------|-----------------------------------|
| Excess of Revenues Over Expenses | \$ 3,238,792 | \$ 2,062,553 | \$ 1,896,127 |
| Amortization of tangible capital assets | - | 943,355 | 907,291 |
| Change in inventory and prepaid expenses | - | (21,079) | 24,046 |
| Loss on disposition of tangible capital assets | - | 49,613 | 42,307 |
| Acquisition of tangible capital assets | <u>(4,736,144)</u> | <u>(3,319,517)</u> | <u>(1,365,455)</u> |
| Increase (Decrease) in Net Financial Assets | (1,497,352) | (285,075) | 1,504,316 |
| Net Financial Assets, Beginning of Year | <u>7,409,594</u> | <u>7,409,594</u> | <u>5,905,278</u> |
| Net Financial Assets, End of Year | <u><u>\$ 5,912,242</u></u> | <u><u>\$ 7,124,519</u></u> | <u><u>\$ 7,409,594</u></u> |

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

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

1. Significant Accounting Policies

The consolidated financial statements of The Corporation of the Township of Sables-Spanish Rivers ("the Township") are the representations of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic consolidated financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

(a) Basis of Consolidation

- (i) These consolidated financial statements reflect the financial assets, liabilities, non-financial assets, accumulated surplus, revenues and expenses of the Township and include the activities of all committees of Council and the following local boards which are under control of Council:

Sables-Spanish Rivers Public Library Board
Lee Valley Cemetery Board
River Road Cemetery Board
Zion Lutheran Cemetery Board
Walford Catholic Cemetery Board
Walford Protestant Cemetery Board
Webbwood Protestant Cemetery Board
Immaculate Conception Cemetery Board
Grandview Cemetery Board
St. Lawrence Cemetery Board

All inter-fund assets and liabilities and revenues and expenses have been eliminated.

(ii) Non-Consolidated Entities

The following joint local boards are not consolidated:

Sudbury and District Health Unit
Manitoulin - Sudbury District Services Board

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

1. Significant Accounting Policies (Continued)

(a) Basis of Consolidation (Continued)

(iii) Accounting for School Board Transactions

The Township is required to collect and remit education support levies in respect of residential and other properties on behalf of the area school boards. The Township has no jurisdiction or control over the school boards operations. Therefore, taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the accumulated surplus of these consolidated financial statements.

(iv) 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 Basis

The accrual basis of accounting recognizes revenues as they become available 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) Cash and Cash Equivalents

The Township's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with maturities of three months from the date of acquisition or less or those that can be readily convertible to cash.

(iii) Reserves

Certain amounts, as approved by municipal council, are set aside in reserves for future operating and capital purposes. Transfers to and/or from reserves are an adjustment to the respective fund when approved.

(iv) Landfill Closure and Post-Closure

The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses in current dollars, adjusted for estimated inflation, and are charged to operations as the landfill site's capacity is used.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(v) Deferred Revenues

Deferred revenues represent government transfers, contributions and other amounts that are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

(vi) Deferred Revenue - Obligatory Reserve Funds

The Township receives certain sub-divider contributions and other revenues under the authority of legislation. These funds, by their nature, are restricted in their use and, until applied to specific expenditures, are recorded as deferred revenue. Amounts applied to qualifying expenditures are recorded as revenue in the fiscal period they are expended.

(vii) Employee Future Benefits

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer contributory defined benefit program with contributions expensed as incurred.

(viii) Segmented Information

The Township reports its segmented information on functional areas and programs in its consolidated financial statements similar to reporting reflected as part of the Ontario Financial Information Return. These functional areas represent segments for the Township:

General Government

General government is comprised of Council, administration, and Ontario Property Assessment.

Protection Services

Protection is comprised of police, fire and other protective services.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(viii) Segmented Information (Continued)

Transportation Services

Transportation services are responsible for road maintenance, culverts, bridges, winter control, traffic, signs signals and streetlights.

Environmental Services

Environmental services include water supply and distribution, wastewater treatment, waste and recycling services.

Health Services

Health services include public health services and cemetery services.

Social and Family Services

Social and family services include social assistance, long-term care, paramedic services, social housing and child care services.

Recreation and Cultural Services

Recreation and cultural services include parks and recreation, recreation facilities, culture and libraries.

Planning and Development

Planning and development manages development for residential and business interests as well as services related to the Township's economic development programs.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(ix) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Consolidated Change in Net Financial Assets for the year.

(a) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|---------------------------------|----------------|
| Land improvements | 10 years |
| Buildings | 50 to 60 years |
| Roads and bridges | 15 to 50 years |
| Water and sewer | 5 to 80 years |
| Automotive equipment | 7 to 15 years |
| Computer equipment and software | 3 years |

Assets under construction are not amortized until the asset is available for productive use.

Landfill sites are amortized as its capacity is used on a volumetric basis.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(b) Inventory

Inventory of supplies held for consumption are recorded at the lower of cost and replacement cost, which represents the best available measure of net realizable value.

(x) Taxation and Other Revenues

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC") and in accordance with the provisions of the Municipal Act, 2001. 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 assessment. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded at the time tax billings are issued.

Assessment and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known or based on management's best estimates.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

Other income is recognized as revenue when earned. Fines and fees are recognized as revenue when collected.

(xi) Government Transfers

Government transfers are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. If a liability is created, the satisfaction of the transfer stipulations by the recipient government determines the timing of the recognition of the transfer as revenue.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(xii) Use of Estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. These estimates are based on management's best knowledge of current events and actions that the Township may undertake in the future.

2. Future Accounting Pronouncements

These standards and amendments were not effective in the year ended December 31, 2022, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

Section PS 3450 - Financial Instruments, establishes recognition, measurement, and disclosure requirements for derivative and non-derivative financial instruments for public sector entities. The standard requires fair value measurement of derivatives and portfolio investments that are equity instruments quoted in an active market. All other non-derivative financial instruments will be measured at cost or amortized cost. A government can elect to record other financial assets or liabilities on a fair value basis, if they manage and evaluate the asset and liability groups on that basis. Unrealized gains and losses are represented in the new statement of re-measurement gains and losses. New requirements clarify when financial liabilities can be de-recognized. Disclosure of the nature and extent of risks arising from holding financial instruments is also required. This section is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

2. Future Accounting Pronouncements (Continued)

Section PS 1201 - Financial Statement Presentation, was issued in June 2011. This standard requires entities to present a new statement of re-measurement gains and losses separate from the statement of operations. This new statement includes unrealized gains and losses arising from re-measurement of financial instruments and items denominated in foreign currencies and any other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. This section is effective for fiscal years beginning on or after April 1, 2022 and applies when PS 2601 and PS 3450 are adopted.

Section PS 2601 - Foreign Currency Translation, was issued in June 2011 and replaces the existing Section PS 2600. This standard has been revised to ensure consistency with the financial instruments standard. The standard requires that non-monetary items denominated in foreign currency that are included in the fair value category are adjusted to reflect the exchange rate at the financial statement date. Unrealized exchange gains and losses are presented in the new statement of re-measurement gains and losses. This section is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

Section PS 3041 – Portfolio Investments, was issued in March 2012 and replaces the existing section PS 3040. This standard has been revised to ensure consistency with the financial instruments standards. This standard provides revised guidance on accounting for, presentation and disclosure of portfolio investments. The distinction between temporary and portfolio investments has been removed in this new standard, and upon adoption, PS 3030 Temporary Investments will no longer apply. This section is effective for fiscal years beginning on or after April 1, 2022 and applies when PS 2601 and PS 3450 are adopted.

Section PS 3280 - Asset Retirement Obligations, was issued in August 2018. This standard establishes standards on how to account for and report a liability for asset retirement obligations. It defines which activities would be included in a liability for retirement of a tangible capital asset, establishes when to recognize and how to measure a liability for an asset retirement obligation and provides the related financial statement presentation and disclosure requirements. This section is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

Section PS 3400 - Revenue, establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. This section applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Guideline PSG-8 - Purchased Intangibles, provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

2. Future Accounting Pronouncements (Continued)

between knowledgeable, willing parties that are under no compulsion to act. This guideline applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Section PS 3160 - Public Private Partnerships (P3s), provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. This section applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

3. Measurement Uncertainty

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Township's best information and judgment.

- The amounts recorded for landfill closure and post-closure care depend on estimates of usage, remaining life and capacity. The provision for future closure and post-closure costs also depends on estimates of such costs.
- The amounts recorded for amortization and opening costs of tangible capital assets are based on estimates of useful life, residual values and valuation rates.
- The amount recorded for the allowance for doubtful taxes receivable are based on estimates of recoverability for taxes in arrears.

By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

4. Taxes Receivable

| | <u>2022</u> | <u>2021</u> |
|---|-------------------|-------------------|
| Current taxes | \$ 151,512 | \$ 149,869 |
| Tax arrears | 81,683 | 39,533 |
| Interest and penalties | 24,051 | 10,797 |
| Allowance for doubtful taxes receivable | <u>(39,214)</u> | <u>-</u> |
| | <u>\$ 218,031</u> | <u>\$ 200,199</u> |

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

5. Accounts Payable and Accrued Liabilities

| | <u>2022</u> | <u>2021</u> |
|--|---------------------|-------------------|
| Trade payables and accrued liabilities | \$ 798,793 | \$ 526,911 |
| Federal | 27,819 | - |
| Province of Ontario | 156,580 | 77,304 |
| Other | <u>327,662</u> | <u>271,630</u> |
| | <u>\$ 1,310,854</u> | <u>\$ 875,845</u> |

6. Deferred Revenues

| | <u>2022</u> | <u>2021</u> |
|--|-------------------|-------------------|
| Northern Ontario Resource Development Support Fund | \$ 76,566 | \$ - |
| Ministry of Municipal Affairs and Housing - Modernization | - | 79,280 |
| Other | <u>40,788</u> | <u>46,719</u> |
| | <u>\$ 117,354</u> | <u>\$ 125,999</u> |

7. Deferred Revenue - Obligatory Reserve Funds

A requirement of the Chartered Professional Accountants Canada Public Sector Accounting Handbook 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 balance in the obligatory reserve funds of the Township are summarized below:

| | <u>Balance as at December 31, 2021</u> | <u>Amounts received during the year</u> | <u>Recognized as revenues during the year</u> | <u>Balance as at December 31, 2022</u> |
|-----------------------------------|--|---|---|--|
| Federal Gas Tax | \$ 346,940 | \$ 209,055 | \$ - | \$ 555,995 |
| Safe Restart | <u>107,635</u> | <u>-</u> | <u>26,491</u> | <u>81,144</u> |
| Total Deferred Revenue | | | | |
| - Obligatory Reserve Funds | <u>\$ 454,575</u> | <u>\$ 209,055</u> | <u>\$ 26,491</u> | <u>\$ 637,139</u> |

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

8. Municipal Debt

| | <u>2022</u> | <u>2021</u> |
|---|--------------------------|--------------------------|
| Royal bank term loan, payable in monthly instalments of \$7,030 including interest at a rate of 3.47%, unsecured and maturing April 2024 | 139,180 | 217,237 |
| Royal bank term loan, payable in monthly instalments of \$5,104 including interest at a rate of 2.98%, unsecured and maturing December 2026 | <u>228,936</u> | <u>282,499</u> |
| | <u>\$ 368,116</u> | <u>\$ 499,736</u> |

Principal instalments required to be paid over the next four years are as follows:

| | |
|------|--------------------------|
| 2023 | \$ 136,082 |
| 2024 | 115,126 |
| 2025 | 58,565 |
| 2026 | <u>58,343</u> |
| | <u>\$ 368,116</u> |

9. Landfill Closure and Post-Closure

Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage. The reported liability is based on estimates and assumptions with respect to events extending over an extended period using the best information available to management. Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

The main components of the landfill closure plan are final capping and implementation of a drainage management plan. The post-closure care requirements will involve cap maintenance, installation of monitoring wells, groundwater and surface water monitoring, inspections and annual reports. Post-closure care activities for these sites are expected to occur for approximately 25 years.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

9. Landfill Closure and Post-Closure (Continued)

The estimated liability for this care is the present value of future cash flows associated with closure and post-closure costs discounted using a rate of 0.77 % for sites expected to close within 30 years and a rate of 3.00 % for sites expected to close after 30 years, minus an inflation rate of 2.03 % (10 year average of CPI from 2007-2018). The change in liability is recorded based on the capacity of the landfill used to date. The liability is currently unfunded and is expected to be funded through budget allocations to a landfill reserve over the remaining life of the landfill.

The Township operates the following landfill sites:

| <u>2022</u> | <u>Estimated Remaining Capacity</u> | <u>Estimated Remaining Life / Post- closure</u> | <u>Recorded Liability</u> | <u>Total Estimated Undiscounted Outflow in the Future</u> | <u>Amounts to be Recognized in the Future</u> |
|---------------------|---|---|-------------------------------|---|---|
| Open sites | | | | | |
| Tennyson | 32% (31,490 m3) | 11 years | \$ 738,331 | \$ 1,115,220 | \$ 376,889 |
| May Township | 63% (304 m3) | 12 years | 5,953 | 16,235 | 10,282 |
| Closed sites | | | | | |
| Webbwood | | 10 years | 36,807 | 36,807 | - |
| Chutes | | 2 years | 17,223 | 17,223 | - |
| | | | <u>\$ 798,314</u> | <u>\$ 1,185,485</u> | <u>\$ 387,171</u> |
| 2021 | | | <u>\$ 772,060</u> | <u>\$ 1,197,777</u> | <u>\$ 425,717</u> |

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

10. Tangible Capital Assets

| | Cost | | | | Balance, end of year | Accumulated amortization | | | | Balance, end of year | Net Book Value of Tangible Capital Assets | |
|---------------------------------|----------------------------------|---------------------|---------------------|-------------|-------------------------|----------------------------------|-------------------|---------------------|-------------|-------------------------|--|----------------------|
| | Balance, beginning of year | Additions | Disposals | Transfers | | Balance, beginning of year | Amortization | Disposals | Transfers | | December 31, 2022 | December 31, 2021 |
| Land | \$ 670,450 | \$ - | \$ - | \$ - | \$ 670,450 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 670,450 | \$ 670,450 |
| Land improvements | | 66,451 | | | 66,451 | | | | | | 66,451 | |
| Buildings | 3,701,186 | 315,658 | - | - | 4,016,844 | 2,323,392 | 91,206 | - | - | 2,414,598 | 1,602,246 | 1,377,794 |
| Roads and bridges | 20,669,821 | 1,646,643 | (408,614) | (1,213,764) | 20,694,086 | 12,067,885 | 553,286 | (364,125) | 410,586 | 11,846,459 | 8,847,627 | 8,601,936 |
| Computer equipment and software | 95,645 | 6,084 | (20,360) | - | 81,369 | 86,743 | (6,378) | (20,360) | - | 60,005 | 21,364 | 8,902 |
| Automotive equipment | 3,297,814 | 785,622 | (5,000) | - | 4,078,436 | 1,807,815 | 156,294 | (5,000) | - | 1,959,109 | 2,119,327 | 1,489,999 |
| Water and sewer | 7,980,598 | 467,133 | (63,443) | 1,240,210 | 9,624,498 | 4,621,857 | 145,253 | (58,319) | (410,586) | 5,119,377 | 4,505,121 | 3,358,741 |
| Landfill | 200,396 | - | - | - | 200,396 | 156,073 | 3,694 | - | - | 159,767 | 40,629 | 44,323 |
| Assets under construction | 100,885 | 31,926 | - | (26,446) | 106,365 | - | - | - | - | - | 106,365 | 100,885 |
| | <u>\$ 36,716,795</u> | <u>\$ 3,319,517</u> | <u>\$ (497,417)</u> | <u>\$ -</u> | <u>\$ 39,538,895</u> | <u>\$ 21,063,765</u> | <u>\$ 943,355</u> | <u>\$ (447,804)</u> | <u>\$ -</u> | <u>\$ 21,559,316</u> | <u>\$ 17,979,579</u> | <u>\$ 15,653,030</u> |

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

11. Accumulated Surplus

| | <u>2022</u> | <u>2021</u> |
|---|----------------------|----------------------|
| Surplus | | |
| Invested in tangible capital assets | \$ 17,979,579 | \$ 15,653,030 |
| Sables-Spanish Rivers Public Library Board | 36,931 | 36,931 |
| General surplus | 3,638,787 | 4,011,279 |
| Unfunded | | |
| Municipal debt | (368,116) | (499,736) |
| Landfill closure and post-closure | (798,314) | (772,060) |
| | <u>20,488,867</u> | <u>18,429,444</u> |
| Reserves set aside for specific purposes | | |
| Working capital | 949,984 | 1,119,285 |
| General government | 27,308 | 7,308 |
| Fire services | 20,585 | 150,000 |
| Recreation and cultural services | 607,931 | 123,390 |
| Environmental services | 1,562,761 | 1,873,891 |
| Health services | 4,083 | 4,083 |
| Stabilization Reserve | 612,146 | 499,437 |
| Health and social services | 138,844 | 138,844 |
| Planning and development | 44,407 | 48,681 |
| Landfill closure and post-closure | 727,091 | 727,091 |
| Total Reserves | <u>4,695,140</u> | <u>4,692,010</u> |
| | <u>\$ 25,184,007</u> | <u>\$ 23,121,454</u> |

12. Commitments

During 2022, the Municipality entered into agreements committing to pay \$1,489,459 for the arena roof repair, arena chiller, Caldwell bridge replacement and engineering. As at December 31, 2022, the value of instalments remaining is \$1,200,385.

Under the terms of an operating lease for contractual services related to water and waste water facilities expiring in December 2024, the Township is committed to make minimum payments as follows:

| | |
|------|-------------------|
| 2023 | \$ 214,373 |
| 2024 | <u>217,589</u> |
| | <u>\$ 431,962</u> |

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

12. Commitment (Continued)

Under the terms of various maintenance agreements for the maintenance of the Massey Arena, various equipment, and waste management services, expiring from August 2023 to April 2029, the Township is committed to make minimum payments as follows:

| | | |
|------------|----|-------------------------|
| 2023 | \$ | 305,915 |
| 2024 | | 298,962 |
| 2025 | | 283,681 |
| 2026 | | 243,500 |
| 2027 | | 243,500 |
| Thereafter | | <u>324,667</u> |
| | \$ | <u><u>1,700,225</u></u> |

13. Pension Agreements

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer pension plan, on behalf of all permanent, full-time and qualifying part-time 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 Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to more than 559,000 active and retired members and approximately 1,037 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2022, the estimated accrued pension obligation for all members of the Plan was \$128,789 million (2021 - \$119,342 million). The Plan had an actuarial value of net assets at that date of \$122,111 million (2021 - \$116,211 million) indicating an actuarial deficit of \$6,678 million (2021 - \$3,131 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed by the Township to OMERS in 2022 was \$88,073 (2021 - \$93,278) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

13. Pension Agreements (Continued)

On January 1, 2022, the yearly maximum pension earnings increased to \$64,900 from \$61,600 in 2021. The contributions are calculated at a rate of 9.0% (2021 - 9.0%) for the amount up to the yearly maximum pension earnings stated above and at a rate of 14.6% (2021 - 14.6%) for the amount above the yearly maximum pension earnings.

14. Trust Funds

Trust funds administered by the Township amount to \$241,285 (2021 - \$228,942) and have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statements of operations and changes in accumulated surplus.

15. Legal Actions

The Township is involved in certain legal matters and litigations, the outcomes of which are not presently determinable. The loss, if any, from these legal matters and litigations will be accounted for in the periods in which they are resolved.

Council is of the opinion that it is unlikely that any liability, to the extent not provided by insurance or otherwise, would be material in relation to the Township's consolidated financial position.

16. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Council. The budget approved by Council is developed in accordance with the provincially mandated funding model for municipalities and is used to manage program spending within the guidelines of the funding model. Given differences between the funding model and generally accepted accounting principles for local governments established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with the basis of accounting that is used to prepare the consolidated financial statements. The budget figures are unaudited.

The chart below reconciles the approved budget with the budget figures as presented in these consolidated financial statements.

| | |
|--|-------------------------|
| Budgeted surplus (deficit) approved by Council | \$ (440,659) |
| Add: budgeted reserve transfers | (1,056,693) |
| Add: budgeted tangible capital asset additions | <u>4,736,144</u> |
| Surplus on Consolidated Statement of Operations and Accumulated Surplus | <u><u>3,238,792</u></u> |

**The Corporation of the
Township of Sables-Spanish Rivers
Notes to the Consolidated Financial Statements
December 31, 2022**

17. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

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**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

18. Segmented Information

| | <u>General Government</u> | <u>Protection services</u> | <u>Transportation services</u> | <u>Environmental services</u> | <u>Health services</u> | <u>Social and family services</u> | <u>Recreation and culture services</u> | <u>Planning and development</u> | <u>Other</u> | <u>2022 Total</u> |
|--|-------------------------------|--------------------------------|------------------------------------|-----------------------------------|----------------------------|---|--|---|---------------------|-----------------------|
| Revenues | | | | | | | | | | |
| Net taxation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,660,999 | \$ 4,660,999 |
| Government transfers | | | | | | | | | | |
| Federal | - | - | - | 447,867 | - | - | 5,360 | - | - | 453,227 |
| Provincial | 26,492 | - | 477,805 | 431,819 | 389,954 | - | - | 29,945 | 1,674,500 | 3,030,515 |
| | <u>26,492</u> | <u>-</u> | <u>477,805</u> | <u>879,686</u> | <u>389,954</u> | <u>-</u> | <u>5,360</u> | <u>29,945</u> | <u>1,674,500</u> | <u>3,483,742</u> |
| User charges | <u>4,189</u> | <u>28,449</u> | <u>67,818</u> | <u>512,512</u> | <u>24,134</u> | <u>-</u> | <u>202,590</u> | <u>23,630</u> | <u>-</u> | <u>863,322</u> |
| Other | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>255,818</u> | <u>255,818</u> |
| | <u>30,681</u> | <u>28,449</u> | <u>545,623</u> | <u>1,392,198</u> | <u>414,088</u> | <u>-</u> | <u>207,950</u> | <u>53,575</u> | <u>6,591,317</u> | <u>9,263,881</u> |
| Expenses | | | | | | | | | | |
| Salaries, wages and benefits | 434,627 | 119,229 | 538,091 | 23,495 | 322,287 | - | 145,786 | 17,869 | - | 1,601,384 |
| Long-term debt charges (interest) | - | 7 | 13,998 | - | - | - | - | - | - | 14,005 |
| Materials, contracted services, rents and financial expenses | 410,306 | 1,041,284 | 1,004,398 | 834,711 | 687,808 | 247,414 | 396,493 | 20,170 | - | 4,642,584 |
| Amortization | 149 | 77,968 | 649,556 | 141,376 | 10,954 | - | 63,352 | - | - | 943,355 |
| | <u>845,082</u> | <u>1,238,488</u> | <u>2,206,043</u> | <u>999,582</u> | <u>1,021,049</u> | <u>247,414</u> | <u>605,631</u> | <u>38,039</u> | <u>-</u> | <u>7,201,328</u> |
| Excess of Revenues Over Expenses (Expenses Over Revenues) | <u>\$ (814,401)</u> | <u>\$ (1,210,039)</u> | <u>\$ (1,660,420)</u> | <u>\$ 392,616</u> | <u>\$ (606,961)</u> | <u>\$ (247,414)</u> | <u>\$ (397,681)</u> | <u>\$ 15,536</u> | <u>\$ 6,591,317</u> | <u>\$ 2,062,553</u> |

**The Corporation of the
Township of Sables-Spanish Rivers**
Notes to the Consolidated Financial Statements
December 31, 2022

18. Segmented Information (Continued)

| | <u>General Government</u> | <u>Protection services</u> | <u>Transportation services</u> | <u>Environmental services</u> | <u>Health services</u> | <u>Social and family services</u> | <u>Recreation and culture services</u> | <u>Planning and development</u> | <u>Other</u> | <u>2021 Total</u> |
|--|-------------------------------|--------------------------------|------------------------------------|-----------------------------------|----------------------------|---|--|---|---------------------|-----------------------|
| Revenues | | | | | | | | | | |
| Net taxation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,455,443 | \$ 4,455,443 |
| Government transfers | | | | | | | | | | |
| Federal | 50,000 | - | 8,980 | - | - | - | 81,100 | - | - | 140,080 |
| Provincial | 424,569 | 5,300 | 451,278 | 37,450 | 364,753 | - | 39,037 | (623) | 1,693,000 | 3,014,764 |
| | <u>474,569</u> | <u>5,300</u> | <u>460,258</u> | <u>37,450</u> | <u>364,753</u> | <u>-</u> | <u>120,137</u> | <u>(623)</u> | <u>1,693,000</u> | <u>3,154,844</u> |
| User charges | <u>4,650</u> | <u>60,900</u> | <u>21,184</u> | <u>503,655</u> | <u>23,545</u> | <u>-</u> | <u>30,034</u> | <u>15,180</u> | <u>-</u> | <u>659,148</u> |
| Other | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>177,863</u> | <u>177,863</u> |
| | <u>479,219</u> | <u>66,200</u> | <u>481,442</u> | <u>541,105</u> | <u>388,298</u> | <u>-</u> | <u>150,171</u> | <u>14,557</u> | <u>6,326,306</u> | <u>8,447,298</u> |
| Expenses | | | | | | | | | | |
| Salaries, wages and benefits | 463,606 | 144,942 | 513,529 | 21,770 | 314,990 | - | 245,515 | 4,670 | - | 1,709,022 |
| Long-term debt charges (interest) | - | 200 | 18,411 | - | - | - | - | - | - | 18,611 |
| Materials, contracted services, rents and financial expenses | 257,841 | 994,232 | 737,345 | 701,606 | 648,836 | 244,300 | 240,018 | 92,069 | - | 3,916,247 |
| Amortization | 6,426 | 70,673 | 616,304 | 150,241 | 11,787 | - | 51,860 | - | - | 907,291 |
| | <u>727,873</u> | <u>1,210,047</u> | <u>1,885,589</u> | <u>873,617</u> | <u>975,613</u> | <u>244,300</u> | <u>537,393</u> | <u>96,739</u> | <u>-</u> | <u>6,551,171</u> |
| Excess of Revenues Over Expenses (Expenses Over Revenues) | <u>\$ (248,654)</u> | <u>\$ (1,143,847)</u> | <u>\$ (1,404,147)</u> | <u>\$ (332,512)</u> | <u>\$ (587,315)</u> | <u>\$ (244,300)</u> | <u>\$ (387,222)</u> | <u>\$ (82,182)</u> | <u>\$ 6,326,306</u> | <u>\$ 1,896,127</u> |

LACLOCHE FOOTHILLS MUNICIPAL ASSOCIATION

MEETING REPORT

Town of Espanola
Main Level Boardroom

March 27, 2023
10:00 a.m.

Present: Chair: Kevin Burke, Mayor, Township Sables-Spanish Rivers;
Doug Gervais, Mayor, Town of Espanola;
Vern Gorham, Mayor, Township of Baldwin;
Trevor McVey, Deputy-Mayor, Township of Nairn and Hyman;
Joseph Burke, Clerk, Town of Espanola;
Allan Hewitt, CAO, Town of Espanola;
Holly Zahorodny Clerk Administrator, Township of Baldwin;
Anne Whalen, Clerk-Administrator, Township of Sables-Spanish Rivers;
Belinda Ketchabaw, CAO / Clerk-Treasurer, Township of Nairn-Hyman;
Arnelda Bennett, Sagamok Anishnawbek

1. **Call to Order & Approval of Minutes of January 17, 2023**

*Moved by V. Gorham/Seconded by D. Gervais – That the minutes of January 17, 2023 be approved. **Carried***

2. **Appointment of LFMA Representative – Public Board of Health**

*Moved by V. Gorham/Seconded by D. Gervais – That we appoint Guy Despatie as the LFMA Representative to the Public Board of Health – **Carried***

3. **Espanola Fire Chief – Highway Rescue Services – verbal presentation**

Mike Pichor attended to discuss having agreements in place to respond to all calls for auto-extrication. Not all municipalities have the resources and people to respond to calls with equipment. He proposed this be a billable services – not to make money but to assist with providing services. It was agreed that the Fire Chiefs and Mayors meet to discuss this further.

*Moved by D. Gervais/Seconded by V. Gorham – That a sub-committee of Mayors & Fire Chiefs be created to discuss entering into an agreement for automatic aid re: auto-extrication. **Carried.***

4. **Community Safety & Well-Being Plan Update – Presentation by Jennifer Lagrandeur; Jon Brunetti**

Jennifer gave an update on the Transportation Project. Waiting to hear on approval. The 1st phase has been approved; waiting for Federal approval. We will need to discuss how to fund the additional costs over & above funding approval. Annual Budget for operating costs are approx. \$100,000 per year (driver/gas/wear & tear/insurance, etc.)

Community Policing Grant – end of term is March 31st. It was discussed ordering speed signs for each municipality. Joseph will look at the MTO requirements for installation on the highway, otherwise these could be placed in problem areas within each municipality.

5. **Bike Rodeos** – Input on which community to host 2 bike rodeos
Moved by D. Gervais/Seconded by V. Gorham – That the Lacloche Foothills Municipal Association recommend to the Community Safety & Well-Being Plan Steering Committee that bike rodeos be hosted in Espanola and Sables-Spanish Rivers in 2023.

6. **Regional EDO Internship** - Louisa Orford to speak on current initiatives
 - *Louisa gave an update on the Job Fair – at this time there were 29 booths. Predicts it will be a great turn-out.*
 - *Online community profiles are in the works.*
 - *Suggested joining “northeasternontario.com”. Municipalities membership price based on a per capita formula*

7. **Other Business** – CCPN Leadership Committee Representative Appointment – Discussion lead by Joseph Burke
*Moved by D. Gervais/Seconded by V. Gorham – That Joseph Burke be appointed to the CCPN Leadership Committee – **Carried***

8. **Next Meeting**
The next meeting is scheduled for September 11, 2023. Location to be determined.

Kevin Burke, Chair

SUMMARY – Winter Maintenance

May 18, 2023

COPY TO COUNCIL


| Contractor | Minimum Guaranteed # of Hrs/Month | Rate Per Hour | Total per Month | Actual Working Hrs over Minimum Rate Grader | Actual Working Hrs over Minimum Rate Loader | Provisional Item: Snow Removal |
|-------------------|-----------------------------------|---------------|-----------------|---|---|--------------------------------------|
| SHEA CONSTRUCTION | 30 | \$650.00 | \$19,500 | \$400.00 | \$250.00 | \$850.00 |
| LATHEM INC. | 50 | \$123.00 | \$6,150 | \$210.00 | \$123.00 | \$123.00-LOADER \$125.00-TRI-AXLE |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Invitation to quote were sent out to Sanftenberg Construction, James Lathem Excavating, Mailloux Construction, Carlyle Construction & Shea Construction.

The tenders were to be submitted by 12:00 p.m. on May 18, 2023 at 12:00 p.m. They were reviewed by Anne Whalen and Ruth Clare. The above summary was compiled for Council.



Anne Whalen



Ruth Clare

SUMMARY – Winter Sand

May 18, 2023

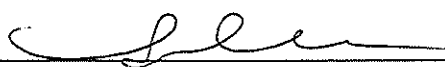
COPY TO COUNCIL

| Contractor | \$ / cubic yard (includes supply, screen, load, haul and stacking) | | | Size of stacker | Bid Deposit |
|-----------------------|--|-------|-------|-----------------|-------------|
| | 2023 | 2024 | 2025 | | |
| MAILLOUX CONST. | 14.81 | 15.81 | 16.81 | 65 FT | YES |
| M. SANFTENBERG CONST. | 10.25 | 10.76 | 11.30 | 65 FT | YES |
| LATHEN INC. | 9.00 | 9.10 | 9.20 | 80 FT | YES |

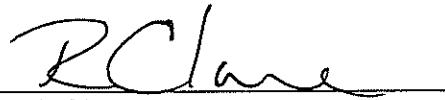
NOTES: - a minimum of a 65' stacker was required in the tender
- a certified cheque was required for the bid deposit

Invitation to quote were sent out to Sanftenberg Construction, James Lathem Excavating, Mailloux Construction, Carlyle Construction, and Grandview Farm c/o Ervin Martin.

The tenders were to be submitted by 12:00 p.m. on May 18, 2023 at 12:00 p.m. They were reviewed by Anne Whalen and Ruth Clare. The above summary was compiled for Council.



Anne Whalen



Ruth Clare

WALFORD COMMUNITY CENTRE BOARD

REGULAR MEETING

May 9, 2023

PRESENT: Cheryl Phillips, Stanley Phillips, Jean Wuorinen, Robert Hopkins, Julie Vuorensyrja, Theresa Minten, Ellen Phillips

ABSENT: Jewel Sanftenberg, Bryan Lees, Jeff Minten, Pauline Zarichney, Donna Mcinnis

Motion No. 2023-06

Moved by: Robert Hopkins

Seconded by: Theresa Minten

BE IT RESOLVED THAT the Walford Community Centre Board is open for business and that the minutes be read.

CARRIED

Motion No. 2023-07

Moved by: Jean Wuorinen

Seconded by: Ellen Phillips

BE IT RESOLVED THAT the minutes be approved as read.

CARRIED

Motion No. 2023-08

Moved by: Ellen Phillips

Seconded by: Jean Wuorinen

BE IT RESOLVED THAT the Walford Community Centre Board delete motions 85-44 and 86-74 (from the Constitution) as we do not wish to loan articles from the Centre.

CARRIED

Motion No. 2023-09

Moved by: Robert Hopkins

Seconded by: Theresa Minten

BE IT RESOLVED THAT we amend motion 85-45 (from the Constitution) to include "from the booking agent or delegate".

CARRIED

Motion No. 2023-10

Moved by: Jean Wuorinen

Seconded by: Julie Vuorensyrja

BE IT RESOLVED THAT we accept the amended Walford Community Centre Board Constitution and Bylaws as presented as of May 9, 2023.

CARRIED

Motion No. 2023-11

Moved by: Julie Vuorensyrja

Seconded by: Jean Wuorinen

BE IT RESOLVED THAT we accept revised terms of contract and hall rental agreements as presented.

CARRIED

Motion No. 2023-12

Moved by: Ellen Phillips

Seconded by: Theresa Minten

BE IT RESOLVED THAT we purchase a drill & driver set to be kept on site along with common screws and materials to repair the seniors' workshop door and reimburse Cheryl Phillips for purchase at Espanola Home Hardware for toilet parts and drill/driver set (in the amount) of \$318.58.

CARRIED

Motion No. 2023-13

Moved by: Jean Wuorinen

Seconded by: Robert Hopkins

BE IT RESOLVED THAT the meeting be adjourned until the call of the chair or June 13, 2023.

CARRIED

Meeting Discussions:

- Cheryl will inquire about hall rental revenue as the YTD total doesn't seem right.
- Hall rentals will be deposited soon.
- Booking agent will be asked to inform the Centre Board if someone from the Centre Board or a designate is required to close the hall at the end of an event.
- Money will be requested from the Community Club to offset costs.
- We discussed painting the meeting room, hallway, and kitchen. One quote was obtained from Classic Coats for \$4474.80. We will attempt to get at least one more quote.
- Cheryl is inquiring about the Smart Serve and Food Handlers courses.
- Cheryl is inquiring about repairs to the parking lot.
- Horticultural Society to hold 60th Anniversary Tea at the Walford Community Centre - Township will pay hall rental fees.

Upcoming events:

June 11 - Garage Sale

SECRETARY

CHAIRPERSON

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS
Economic Development & Community Services Committee Meeting Minutes

REGULAR MEETING

MAY 16, 2023

PRESENT: CHAIR (S): Edie FAIRBURN
MEMBERS: Harold CRABS, Thoma CRABS; Merri-Ann HOBBS; John MOONEY
ABSENT:
STAFF: Amanda ST. MICHEL

Opening

The regular meeting of the Economic Development and Community Services Committee was called to order at 6:35 p.m. on May 16th, 2023, by Edie Fairburn.

Economic Development

A REGIONAL EDO INITIATIVES

- After meeting note: the LaCloche Foothills Career Fair hosted in Espanola on May 9th was very well attended with approximately 280 attendees and 41 employer/organization booths.

B GRANTS AND FUNDING OPPORTUNITIES

- Discussion regarding the Trillium Capital Grant and potential projects. This grant supports arts, culture, heritage, and recreation projects and is due June 14. The Deputy Clerk will contact the Parks & Recreation Coordinator to discuss potential projects.

C TSSR BUSINESS COMMUNITY UPDATES/OPPORTUNITIES

- No update.

D DONATIONS/COMMUNITY SPONSORSHIPS

- No update.

E TSSR STRATEGIC PLAN

- The committee reviewed the proposed timeline to complete the 2024-2028 Strategic Plan- members feel the timeline is appropriate so that the process is not rushed and acknowledge that more time may be needed. Adjustments to the timeline will be made as necessary, however the proposed goal is to have a complete plan by the end of April 2024.
- Review of the past Strategic Plan process and all action items within it.
- Review and agreement on the questions council members are to complete to determine the broad themes as outlined in the proposed levels of abstraction to base public consultations on. The committee feels councillors should be given time to answer the questions thoughtfully rather than be put on the spot at a meeting. Their answers would be made public afterwards.

Community Services

F COMMUNITY AESTHETICS

- Discussion regarding purchasing additional flowers and maintaining beds along the Highway 17 corridor, such as Burk's Shell and the Hope Garden. The Deputy Clerk is to reach out to private owners to inquire if they would be interested in partnering with the Township to better maintain these flower beds. The Parks & Recreation department would also need to be consulted for the feasibility of this as they maintain the parks and flowers.
- The committee inquired if the Hope Garden sign was replaced. The Deputy Clerk will consult with the Parks and Recreation Coordinator on its status.
- The Deputy Clerk noted that banners should be going up shortly along Highway 17.

G AGE-FRIENDLY PROGRAMING

- No update.

H MUNICIPAL EVENTS/INITIATIVES

- MyCatch Fishing Tournament- review of the 2022 Fishing Tournament, prizes, and statistics. The committee would like to pursue Option #3 for the virtual MyCatch tournament again for the 2023 season. The intent is to make the tournament an annual event that will continue to build momentum within the community and provide excitement for anglers to visit our communities.
 - The committee would like to increase advertising efforts to maximize participation- information booths leading up to the event, posters, social media campaign, radio ads, contact community groups, flyers at the grocery store, advertise at the July 1st events etc.
 - The committee would like to provide \$500 in additional prizing on top of the entry fee cash prizes and will also ask for donations from businesses, like 2022, to further entice participants.
 - The committee intends to host the tournament from August 18th to September 5th, 2023.
 - Community volunteer Alan Schwartz has noted he would be willing to assist the committee in working with the Deputy Clerk and Anglers Atlas representative Jim Clarke to establish the tournament.

I COMMUNITY ENGAGEMENT

- Featured Fridays Launch- engagement has increased since launching these posts. Although the first 7 weeks were to highlight the members of council, the committee would like to see events mixed in if they fall on that week. The discussion of advertising businesses and their efforts in the community was also explored. The Deputy Clerk noted that traditionally we have only advertised non-profit organizations on our website/social media pages but will consult the Clerk-Administrator regarding this idea.
- Discussion of starting a community calendar so residents know what is going on each month in the Township, but also so various groups/organizations can reference it when planning their events to avoid conflicts. The Deputy Clerk will work on putting something together/advertise to the public.
- Discussion of creating a “What to do this Summer in TSSR” information package, that highlights ongoing opportunities throughout the summer in Sables-Spanish Rivers. The Deputy Clerk will work on putting something together/advertise to the public.

Other Business

J BUDGET

- The committee reviewed the approved 2023 budget.

K Economic Development Corporation

- The committee would like to explore the idea of an Economic Development Corporation that runs as a separate entity from the committee but would report to/work in conjunction with Council. The Deputy Clerk is to contact other municipalities how they have gone about this or if they have any information regarding this process.

Recommendations to Council

- That Council approve the proposed timeline and outlined process for the 2024-2028 Strategic Plan.
- That Council approve the committee to pursue option #3 with Anglers Atlas at a cost of \$5,000+ taxes and 20% of entry fees to host a Township MyCatch Fishing Tournament from August 18th to September 5th, 2023.

The meeting was adjourned at 8:45 p.m. The next meeting will be held on June 20th, 2023, in Council Chambers, at 6:30pm or at the call of the chair.

TSSR STRATEGIC PLAN 2024-2028 PROPOSED PROCESS OUTLINE AND TIMELINE

*SP means Strategic Plan

*Steering Committee is the Economic Development and Community Services Committee

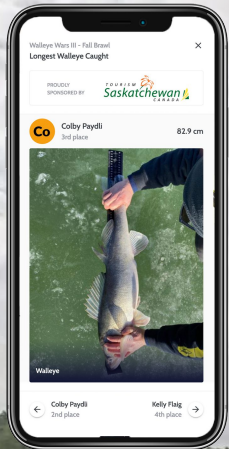
INTRODUCTION PHASE

| TRAGET TIME FRAME | STAGE | ACTION(S) | PERSON(S) RESPONSIBLE | GOAL | RESULT | Status |
|----------------------|---|---|--|--|---|--------------------|
| APRIL 2023 | 1-Preparation | Review of why a Strategic Plan (SP) is needed, the roles/responsibilities of persons involved. | Deputy Clerk-facilitator Steering Committee- participants | Understand roles and responsibilities within the SP process. | Roles assigned and clear. | Complete- April 18 |
| MAY/JUNE 2023 | 1-Preparation | Steering committee review of the old SP and prior process. | Deputy Clerk-facilitator Steering committee- participants | Determination of what has been accomplished through the old SP, what is still viable/could be changed/expanded on. | A short report that outlines the status of TSSR in relation to the old SP and opportunities/ threats discussed. Identify overall broad themes to base community survey/input questions on. | |
| | | Senior Staff review of the old SP. | Clerk-Administrator & Deputy Clerk | | | |
| | 1-Preparation | Develop questions for Council interviews. | Deputy Clerk-facilitator Steering committee- participants | Determine the priorities of Council. | | |
| | | Workshop #1-complete council interviews. | Clerk-Administrator & Deputy Clerk | | | |
| | 1-Preparation | Develop a Strategic Plan page on the Township website | Deputy Clerk | Provide information to the public. | | |
| June 2023 | 2-Develop an updated vision and mission statement | Workshop #2- review/develop vision and mission statement. | Deputy Clerk-facilitator Steering committee and Council-participants | Work together to brainstorm ideas. | Create a complete vision and mission statement for the Strategic plan. | |
| July 2023 | 3- Collect and Analyze Information | Collection of quantitative information that will be relevant to making informed decisions (financial, various demographics, business information, housing information etc.) | Deputy Clerk | Provide background information. | Use information when appropriate. | |
| July 2023 | 3- Collect and Analyze Information | Review council interviews and develop questions for staff consultations, community groups and public meetings. Develop community survey. | Deputy Clerk-facilitator Steering committee- participants | Develop questions based on council priorities and identified broad themes. | Creation of clear and concise questions to encourage participation. | |

| CONSULTATION PHASE | | | | | | |
|------------------------------|------------------------------------|--|---|---|--|--------|
| TRAGET TIME FRAME | STAGE | ACTION(S) | PERSON(S) RESPONSIBLE | GOAL | RESULT | Status |
| August 2023 | 3- Collect and Analyze Information | Finalize Community Survey | Deputy Clerk-facilitator Steering committee- participants | | Clear and concise questions to encourage participation. | |
| | 3- Collect and Analyze Information | Conduct staff consultations | Clerk-Administrator & Deputy Clerk | Gain input from employees. | Determine potential strategic directions, priority areas and specific projects/initiatives (residents perspectives) that support the identified broad themes. | |
| August & September 2023 | 3- Collect and Analyze Information | Launch Community survey- paper and digital | Deputy Clerk | Engage residents to voice their opinions/views, who are not able to attend meetings. | | |
| | 3- Collect and Analyze Information | Conduct smaller meetings with township committees and community groups – see attached proposed list. | Deputy Clerk-facilitator Regional EDO- facilitator Steering committee- assist | Gain insight from each community group based on uniform questions to determine community goals/needs. | | |
| Early October 2023 | 3- Collect and Analyze Information | Public Meetings (3)- one in each community. | Deputy Clerk-facilitator Regional EDO- facilitator Steering committee- assist | Collect opinions/ ideas from the public who weren't captured in community groups. | | |
| Late October & November 2023 | 3- Collect and Analyze Information | Compile data | Deputy Clerk | Compilation of all data received from staff, community groups, public meetings, and the survey. | Comprehensive document outlining all data collected organized into broad themes and potential strategic directions. | |

| PRELIMINARY PLAN PHASE | | | | | | |
|------------------------------------|-----------------------------------|---|---|---|---|---------------|
| TRAGET TIME FRAME | STAGE | ACTION(S) | PERSON(S) RESPONSIBLE | GOAL | RESULT | Status |
| December 2023/ January 2024 | 4- develop goals and action plans | Workshop #3- Review consultation findings; generate content of preliminary plan. Create performance measures. | Clerk-Administrator & Deputy Clerk- facilitators Steering committee and Council-participants | Review data received, identify specific action items. Develop preliminary plan. | Commit to specific initiatives/projects to complete. Outline specific performance measures for each action item. | |
| February 2024 | 4- develop goals and action plans | Circulate preliminary draft of SP to the public. | Deputy Clerk | Promote transparency before adoption. | Receive comments from the public regarding potential changes/additions. | |
| FINALIZATION PHASE | | | | | | |
| TRAGET TIME FRAME | STAGE | ACTION(S) | PERSON(S) RESPONSIBLE | GOAL | RESULT | Status |
| March 2024 | 5-implement and monitor | Develop draft plan and review | Deputy Clerk (prepare draft) Steering committee (discuss) | Discuss any changes from preliminary plan that resulted from public input. | Resent draft plan to Council. | |
| | 5-implement and monitor | Workshop #3- council Review of Draft plan | Clerk-Administrator, Deputy Clerk & Senior Staff | Ensure all concerns have been addressed prior to implementation. | Final Plan | |
| April 2024 | 5-implement and monitor | Council adopt Final Strategic Plan | | | | |

MyCatch Fishing Events



App Based Events

Driving Fishing Interests & revenue into local area & economies.

Background photo submitted by Angler's Atlas member Meep1zort on Spanish River, ON.



MYCATCH
BY ANGLER'S ATLAS

A New Way To Run Fishing Events

Angler's Atlas has been around for over 20 years already. The idea for **MyCatch** events was born out of the pandemic. As traditional weight-based fishing events were cancelled across the country we saw an opportunity to adapt our **MyCatch** app to run Covid safe catch-photo-release competitive fishing events.

In the first year we ran 20 events, 44 in our second year and many more since then. Below are some examples of events we have launched or will be launching soon.

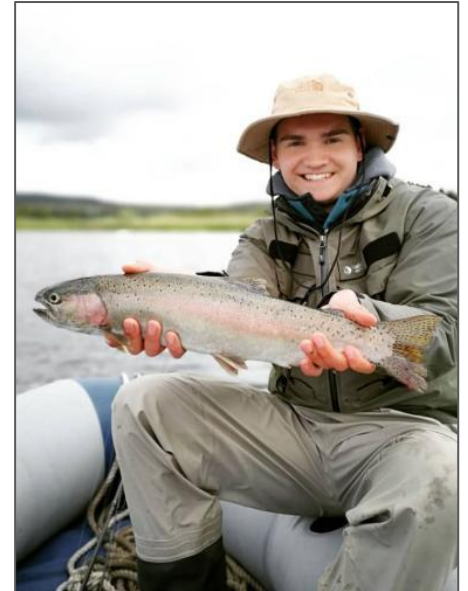
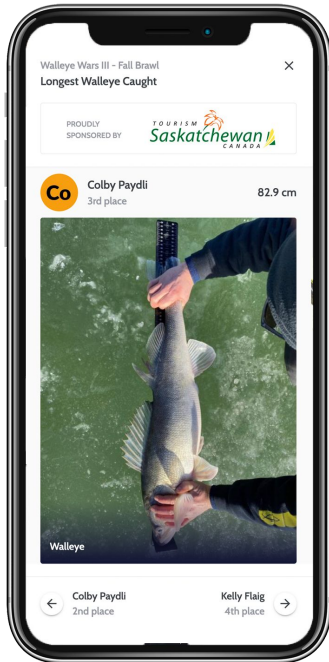


How Does It Work?

These events use the **MyCatch** mobile app. Anglers take a picture of the fish on a measuring device and **MyCatch** does the rest.

Key Points:

- Anglers sign up on our events page: <https://www.anglersatlas.com/events>
- Once paid, the app automatically switches to event mode, notifying the user they are in an event.
- Anglers report their catches through the app (left). Photo entries are both time and gps tagged.
- A real time leaderboard is available on the app and on the website. Leaderboards are interactive as you can click on a competitor's name and “see” their entry
- We now have the ability to have both Adult and Youth categories



Angler's Atlas member [JJT](#)

MyCatch App Tutorial Video

How does the app work?? This short video will answer that.....Click below to start



Features

App Reporting:

Example of an event photo of fish on a measuring device, taken using MyCatch.



Live Leaderboard:

Example shows Leaderboard sponsor from Shake off the Blues BC tournament.

| Rank | Name | Location | Length |
|------|-----------------|-------------------|----------|
| 1 | Joseph Johnston | PEACE RIVER NORTH | 100.3 cm |
| 2 | Stephen Wile | PEACE RIVER NORTH | 100 cm |
| 3 | Gene Johnston | PEACE RIVER NORTH | 99.2 cm |
| 4 | chad st amand | | 97.8 cm |

Prize Category:

Example shows Hidden Length category from Shake off the Blues BC tournament with clickable links for sponsors

Hidden Length - Kokanee

\$100 G.C. For Everything Foam

everything
FOAM.co
MATTRESS MAKERS
SLEEP SHOP

Sponsor: [Everything Foam](#)

Estimated Value: \$100

Winner: [Greg Blackburn](#)

Riding: Whole Tournament

NOTE: We reserve the right to include our sponsors on leaderboards.

Added Bonus: The Economic Benefits

CASE STUDY

The Big Jig

*Held February 13-15, 2021
Sylvan Lake AB*

- 387 participants
- Residency data available
- **159** estimated room demand
- **\$64k to \$93k** in business sales
- **35 to 41 jobs** supported



Natasha Bhola
to Piper, me, Jim ▾

Mar 4, 2021, 10:03 AM

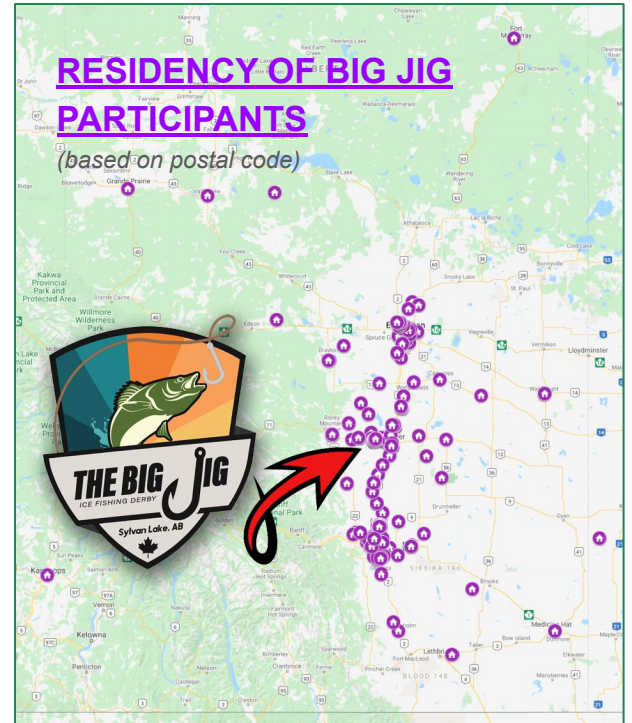
Hi Sean,

Our estimated event impact data is:

- Business Sales (Direct): \$64,029
- Business Sales (Total): \$93,205
- Jobs Supported (Direct): 35
- Jobs Supported (Total): 41
- Local Taxes (Total): \$357
- Net Direct Tax ROI: \$242
- Estimated Room Demand: 159

Thank you

Natasha Bhola
Tourism Marketing & Development Coordinator
Recreation, Culture and Tourism

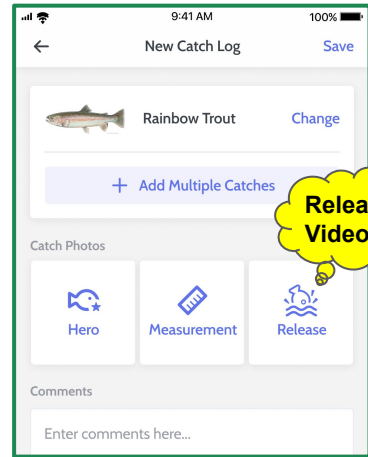


Supporting Fisheries Science

A very important part of **MyCatch** is our connection to fisheries research and science. Data collected through these events help fisheries biologists better understand the state of this precious resource. Only select members of our staff have back stage access to this information and it is very strictly controlled.

In addition, these events are excellent opportunities to improve conservation and education about our fisheries. Here are two ways we accomplish this:

1. **LIVE RELEASE:** We have created a “Live Release” feature on the app that allows anglers to video the release of their fish back into the water. This gives event organizers “proof” of a live release for events that require it.
2. **EDUCATION:** Throughout our events, we match the event with relevant fisheries conservation information..



New this year: Release video option allowing anglers to take a short video of their fish release.

Our promise to anglers:

Secret Spots Stay Secret!

We do not release their location data to the public.

The Proposal:

Working with Organiser's, we will host a competitive fishing event in your area (boundaries TBD). This event will focus on your choice of any number of fish species - and attract angler's to participate in a fun-filled, competitive fishing event.

Pricing Options:

Option 1

- Angler's Atlas will work with the organizer to set up the event and provide access to the use of our App platform
- The organizer will be responsible for managing the event i.e. taking entry fees, managing angler issues, approving all of the angler catches, awarding of all prizes and monies.

Cost:
\$1250.00 plus taxes

Option 2

- Same as option one but Anglers Atlas / Mycatch collects entry fees through the app and either awards cash prize awards directly to winning anglers or sends a lump sum of entry funds to the organizer for disbursement.

Cost:
\$1250.00 plus taxes + 20% of entry fees

Option 3

- Angler's Atlas will work with the organizer to come up with the rules and set up the event. Angler's Atlas will look after ALL other aspects of the tournament. The organizer will have final say on the rules and set up of the event and final approval of winners of prizes.

Cost:
\$5000.00 plus taxes + 20% of entry fees

MyCatch Event Testimonials

Katie O. - Marketing Manager of Muskoka Tourism (Ontario Ice Fishing Challenge)

- Thank you for creating a flawless ice fishing challenge in our region. The 2020 winter campaign brought tourism to our region and excitement during a difficult time. Your team executed the campaign perfectly, from weekly meetings, to answering my questions within minutes of me emailing them, to always being there for help whenever needed. I would highly recommend your organization to others. Your team took care of every detail and did any “heavy lifting” that was required. I appreciate your team’s dedication to the event in our region and appreciate your contribution to tourism in Muskoka.

Casey M.- Jones Boys Boats & Tournament Organizer (Kootenay Lake Classic)

- “We teamed up with Angler’s Atlas to host the Kootenay Lake Classic which was a virtual fishing derby. We had really great feedback from all of the participants, some great success stories and people saying they liked this platform better than the traditional style weigh-in derby.”
- Testimonial video: <https://www.youtube.com/watch?v=IHXBpk3YDPk>

Mike B. - Unifor Trade Union (Get Hooked - Tourism Windsor)

- “Many Unifor members and their families are sports anglers and we have hosted fishing derby’s for decades but, like so many other groups, we have had to cancel the last two years due to the pandemic. The innovative app-based tournament offered by Tourism Windsor Essex and Angler’s Atlas will make it possible for our community to safely reconnect with nature and family during these difficult times.”

MyCatch Contacts

Jim Clarke

Events Director

jim.clarke@anglersatlas.com

(403) 437-0388



Sean Simmons

President

sean@anglersatlas.com

(250) 613-7727



2022 TSSR SUMMER FISHING TOURNAMENT RESULTS

August 26th – September 5th

SUMMARY

- 40 angler's total {38 adult, 2 youth}
- Fisheries Stats- see attached.
- \$5,000 paid to Angler's Atlas equals approx. \$125/angler.
- Advertising- posters, social media, Anglers Atlas mail outs, fair booth, around and about ad, the Moose Community events page.
- Alan Schwartz played a crucial role in assisting the EDO to hand out flyers, donation letters and gave fishing expertise re the development of tournament rules and species to include.

PRIZES

- 35 random draw prizes.
- 9 cash pop ups added to the entry fee prizes for 1st and 2nd place per species in adult category and, 1st place in youth category.
- Total additional prizes offered -44
- Adult category:
 - 1st place per species- 23.3% of prize money (\$301.31) and \$100 top up.
 - 2nd place per species- 10% of prize money (\$86.40) and \$50 top up.
- Youth category:
 - 1st place per species- 23.3% of prize money (\$11.18) and \$50 top up.
 - 2nd place per species- 10% of prize money(\$5).
- 19 different business involved.
- \$1,050 cash donated, \$150 in gift cards donated, \$500 in gift cards township contribution, 10 physical gifts donated.
- Total tournament prize value approx. \$3,500.

FEEDBACK FROM ANGLERS

- Need to advertise event longer/more than a month in advance.
- Have MyCatch allow an adult to register youth under their same email account rather than a separate one - some kids don't have their own email, so the parents registered and entered all fish through the "adult category" instead of creating a new email for their kid.
- Each angler who came in for a prize said it was a refreshing way to be in a tournament -they felt safe to have fun (re covid-19), enjoyed the timeline flexibility (not constrained to one weekend or area) and said the app was relatively easy to navigate once they tried the first fish but noted the township might wish to provide MyCatch app training night prior to a tournament.

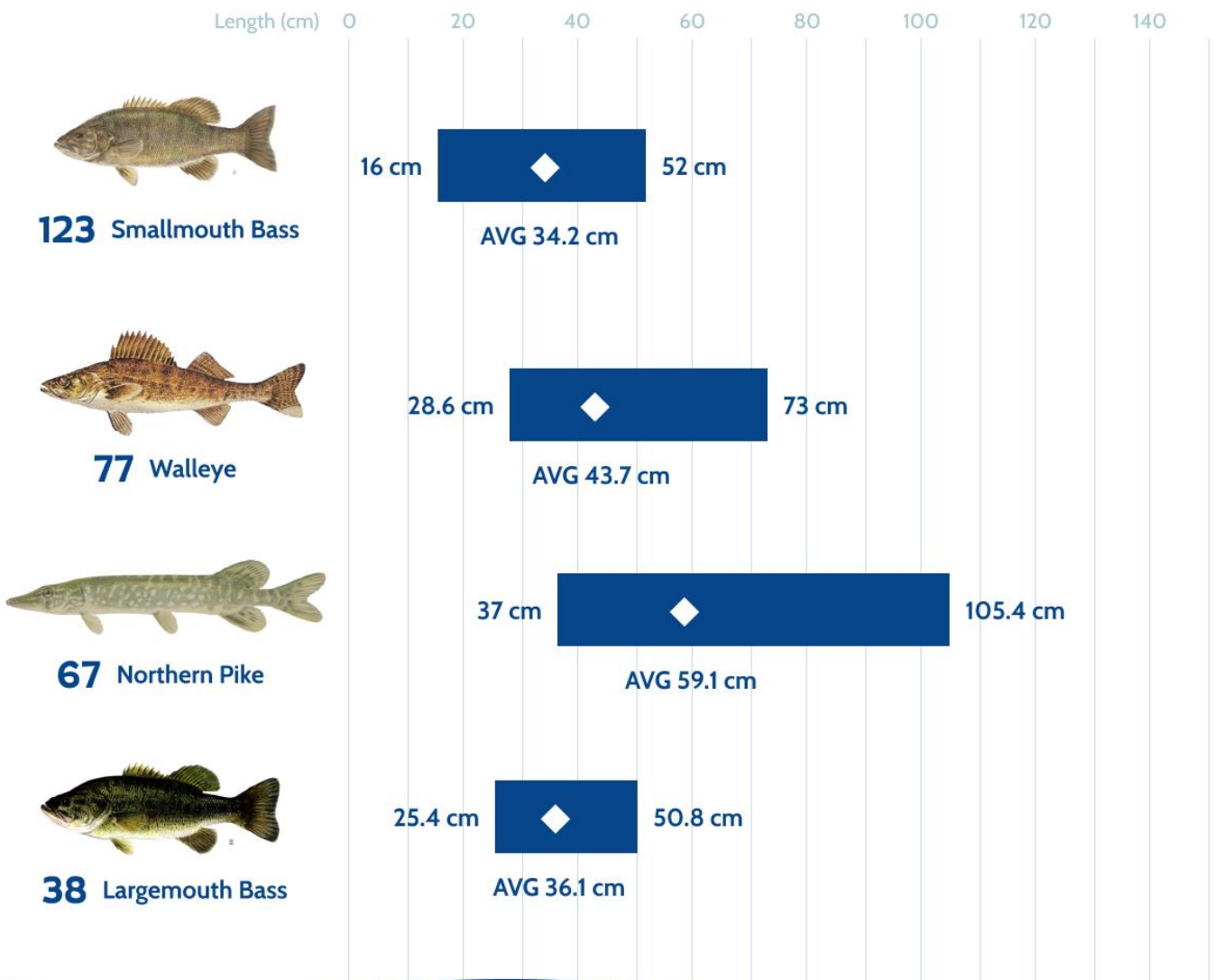


2022 Fishing Tournament

FISHERIES STATS

Township of Sables-Spanish Rivers Fishing Tournament

| | | | |
|--------------------------|--------------------------|----------------------|---------------------------|
| 4 Fish Species | 11 Waterbodies | 40 Anglers | 305 Fish Caught |
|--------------------------|--------------------------|----------------------|---------------------------|



MYCATCH
BY ANGLER'S ATLAS

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS

BYLAW NUMBER 2023-22

Being a Bylaw to Provide for the Erection of Stop Signs

WHEREAS Section 137 Subsection (a) of the Highway Traffic Act, R.S.O. 1990 Chap. H.8, as amended, provides for a Council to pass a bylaw to provide for the erection of stop signs at intersections of highways under its jurisdiction;

AND WHEREAS it is deemed expedient to provide for the erection of stop signs in Massey;

THEREFORE, the Council of the Corporation of the Township of Sables-Spanish Rivers ENACTS AS FOLLOWS:

1. That a stop sign shall be erected at the following location creating a 2-way stop:
 - a) Third Street – at the intersection of Grove St. facing South;
2. This Bylaw shall become effective upon the appropriate signage being erected in the locations stipulated herein.

READ A FIRST AND SECOND TIME THIS 24th DAY OF MAY, 2023.



MAYOR – K. BURKE



CLERK – A. WHALEN

READ A THIRD AND FINAL TIME AND PASSED IN OPEN COUNCIL THIS 24th DAY OF MAY, 2023.



MAYOR – K. BURKE



CLERK – A. WHALEN

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS

BYLAW NUMBER 2023-21

Being a Bylaw to Repeal Bylaw 2021-40 being a Bylaw
to Adopt a Staff Vaccination Policy

WHEREAS Section 8 of the Municipal Act, 2001, S.O. 2001, c. 25, provides that a municipality has the authority to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues;

AND WHEREAS the cases of COVID-19 are relatively low and vaccination rates are high and increasing in Ontario;

THEREFORE, the Council of the Corporation of the Township of Sables-Spanish Rivers ENACTS AS FOLLOWS:

1. That Bylaw 2021-40 being a bylaw to Adopt a Staff Vaccination Policy is hereby repealed in its entirety.
2. This Bylaw shall come into force upon third and final reading.

READ A FIRST AND SECOND TIME THIS 24th DAY OF MAY, 2023.



MAYOR – K. BURKE



CLERK – A. WHALEN

READ A THIRD AND FINAL TIME AND PASSED IN OPEN COUNCIL THIS
24th DAY OF MAY, 2023.



MAYOR – K. BURKE



CLERK – A. WHALEN