



Corporation of the Municipality of Calvin

May 5, 2022

NOTICE OF REGULAR MEETING

TO: MAYOR AND COUNCIL

The Regular Meeting of Council will be held **electronically** at 7 p.m. on Tuesday May 10, 2022.

If you are unable to be in attendance it is greatly appreciated that you notify the undersigned in advance.

Thank you.

Best regards;

Peggy Young-Lovelace

E4m



**Corporation of the Municipality of Calvin
Council – Regular Meeting
Agenda
Tuesday, May 10, 2022 at 7:00p.m.
Electronic Meeting**

- 1. CALL TO ORDER**
- 2. WRITTEN DISCLOSURE OF PECUNIARY INTEREST/ CONFLICT OF INTEREST**
- 3. APPOINT CLERK PRO TEMPORO** MOTION TO APPOINT
- 4. PETITIONS/DELEGATIONS**
 - 4.1 GRANT THORNTON LLP:
PRESENTATION OF DRAFT AUDITED 2021
STATEMENTS AND AUDIT RESULTS.** REPORT ATTACHED
 - 4.2 JOANNA BAXTER, CWA
USE OF COMMUNITY CENTRE** REPORT ATTACHED
- 5. REPORTS FROM MUNICIPAL OFFICERS**
 - 5.1 SHANE CONRAD – CHIEF BUILDING OFFICIAL** REPORT ATTACHED
 - 5.2 CHRIS WHALLEY – ROADS SUPERINTENDENT** REPORT ATTACHED
 - 5.3 JACOB GROVE – LANDFILL AND RECREATION
MANAGER** REPORTS ATTACHED (x2)
 - 5.4 DEAN MAXWELL – FIRE CHIEF** NONE
 - 5.5 ALESYHA BLAKE – INTERIM DEPUTY CLERK** NONE
- 6. REPORTS FROM COMMITTEES**
- 7. ACTION LETTERS**
 - 7.1 MAY 10, 2022** ADOPTION OF AGENDA
 - 7.2 APRIL 12, 2022** NONE
 - 7.3 APRIL 27, 2022** NONE
 - 7.4 NORTH BAY MATTAWA CONSERVATION** 50TH ANNIVERSARY PROCLAMATION
 - 7.5 BY-LAW #2022-033** AMEND LANDFILL &
RESCIND BY-LAW #2019-021
 - 7.6 BY-LAW #2022-34** APPOINT A TREASURER
 - 7.7 RESOLUTION** RESCIND BY-LAW #2022-21 & -22
BY-LAWS ENCLOSED
 - 7.8 SANDY CROSS** DONATION TO MUNICIPALITY

8. INFORMATION LETTERS

8.1	THE CORPORATION OF THE TOWN OF COCHRANE	YEAR OF THE GARDEN - PROCLAMATION
8.2	TOWNSHIP OF ZORRA	JOINT AND SEVERAL LIABILITY
8.3	HOUSE OF COMMONS	UBF FUNDING IN NIPISSING-TIMISKAMING
8.4	ONTARIO MINISTRY OF FINANCE	2022 OMPF SECOND QUARTER PAYMENT NOTICE
8.5	MULTI-MUNICIPAL WIND TURBINE WORKING GROUP	MMWTWG SETBACK RECOMMENDATION
8.6	TOWNSHIP OF MONO	SUPPORT FOR UKRAINE
8.7	NDMNRF	INSPECTION ALGONQUIN PARK FOREST
8.8	AMO	DELEGATION REQUESST
8.9	TOWN OF SOUTH BRUCE PENINSULA	NEW HOME TAX REBATE
8.10	MUNICIPALITY OF MISSISSIPPI MILLS	ONTARIO MUST BUILD IT RIGHT
8.11	TOWNSHIP OF CRAMAHE	MORE HOMES FOR EVERYONE ACT
8.12	MNDMNRF	REG. CHANGE UNDER AGGREGATE RESOURCES ACT
8.13	ARMSREACH	RMOVABLE STICKERS
8.14	ONTARIO PROVINCIAL POLICE	NOTICE OF COMPLIANCE
8.15	ONTARIO GOOD ROADS	HEADS UP ALERT - BUDGET

9. INFORMATIONLETTERS AVAILABLE

~~10. OLD AND NEW BUSINESS~~

~~11. ACCOUNT APPROVAL REPORT~~

12. CLOSED SESSION

- 12.1 PURSUANT TO SECTION 239(2)(B) TO DEAL WITH A PERSONAL MATTER ABOUT AN IDENTIFIABLE INDIVIDUAL, INCLUDING MUNICIPAL EMPLOYEES, SECTION 239(2)(D) LABOUR RELATIONS OR EMPLOYEE NEGOTIATIONS, SECTION 239(2)(F) FOR COUNCIL TO GET ADVICE FROM THE MUNICIPALITY'S**

LEGAL COUNSEL WHICH WILL BE SUBJECT TO SOLICITOR-CLIENT PRIVILEGE AND SECTION 239(2)(I) A TRADE SECRET OR SCIENTIFIC, TECHNICAL, COMMERCIAL, FINANCIAL OR LABOUR RELATIONS INFORMATION, SUPPLIED IN CONFIDENCE TO THE MUNICIPALITY OR LOCAL BOARD, WHICH, IF DISCLOSED, COULD REASONABLY BE EXPECTED TO PREJUDICE SIGNIFICANTLY THE COMPETITIVE POSITION OR INTERFERE SIGNIFICANTLY WITH THE CONTRACTUAL OR OTHER NEGOTIATIONS OF A PERSON, GROUP OF PERSONS, OR ORGANIZATION TO DEAL WITH:

- 1) TO REVIEW CONFIDENTIAL PROPOSAL REGARDING RUNNING THE 2022 MUNICIPAL ELECTION;**
- 2) LEGAL OPINION RE: OILC GUARANTEE POSTPONEMENT AGREEMENT;**
- 3) CONFIDENTIAL EMPLOYEE MATTER; AND**
- 4) CONFIDENTIAL WORKPLACE INVESTIGATION**

13. BUSINESS ARISING FROM CLOSED SESSION

14. NOTICE OF MOTION

15. NEW – CONFIRMATORY BY-LAW

BY-LAW #2022-036
CONFIRMATORY BY-LAW

16. ADJOURNEMENT

3. Appoint a Clerk



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: [Click or tap here to enter text.](#)

Moved By: [Choose a name.](#)

Seconded By: [Choose a name.](#)

NOW THEREFORE BE IT RESOLVED THAT:

“Council for the Corporation of the Municipality of Calvin hereby appoint Chelsea DeGagne as Clerk Pro Tempore for the purpose of this Regular Council meeting of May 10, 2022. ”

Result [Options.](#)

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijn	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>

4. Petitions / Delegations

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

FINANCIAL STATEMENTS

DECEMBER 31, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
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DRAFT - FOR DISCUSSION PURPOSES ONLY

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Municipality of Calvin

Opinion

We have audited the financial statements of The Corporation of the Municipality of Calvin ("the Municipality"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and accumulated surplus, change in net financial assets and cash flows 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 Corporation of the Municipality of Calvin as at December 31, 2021, and its results of operations, its changes in its net financial assets, 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 *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Municipality 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 Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 Municipality'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 Municipality'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 Municipality 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.

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash and cash equivalents (Note 4)	\$ 647,120	\$ 824,629
Investments (Note 5)	128,601	128,097
Taxes receivable (Note 6)	172,607	153,601
Accounts receivable	195,383	51,521
	1,143,711	1,157,848
LIABILITIES		
Accounts payable and accrued liabilities	108,463	110,187
Deferred revenue-general (Note 7)	20,982	40,000
Deferred revenue-obligatory reserve funds (Note 8)	251,166	234,815
Municipal debt (Note 9)	125,585	178,631
Tangible capital lease liability (Note 10)	-	1,081
Employee benefits payable (Note 11)	14,141	19,864
Landfill closure and post-closure liability (Note 12)	401,383	427,563
	921,720	1,012,141
NET FINANCIAL ASSETS	221,991	145,707
NON-FINANCIAL ASSETS		
Tangible capital assets - net (Note 15)	3,705,083	3,613,554
Inventories of supplies	32,940	25,526
Prepaid expenses	115,504	20,770
	3,853,527	3,659,850
ACCUMULATED SURPLUS (Note 16)	\$ 4,075,518	\$ 3,805,557

Contingencies (see Note 2)
Contractual obligations (see Note 13)
Commitments (see Note 14)

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget 2021 (see Note 18)	Actual 2021	Actual 2020
REVENUE			
Property taxes	\$ 1,354,633	\$ 1,361,523	\$ 1,280,661
User charges	21,627	27,837	26,389
Government transfers	514,074	477,355	245,160
Other	30,105	44,287	71,457
TOTAL REVENUE	1,920,439	1,911,002	1,623,667
EXPENSES			
General government	411,234	360,946	279,569
Protection to persons and property	291,476	264,676	273,044
Transportation services	558,296	498,980	497,434
Environmental services	92,556	76,819	153,646
Health services	26,361	25,486	24,675
Social and family services	306,884	295,308	288,618
Recreation and cultural services	122,173	106,113	89,596
Planning and development	28,045	12,713	17,041
TOTAL EXPENSES	1,837,025	1,641,041	1,623,623
ANNUAL SURPLUS (Note 16)	83,414	269,961	44
ACCUMULATED SURPLUS, BEGINNING OF YEAR	3,805,557	3,805,557	3,805,513
ACCUMULATED SURPLUS, END OF YEAR	\$ 3,888,971	\$ 4,075,518	\$ 3,805,557

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget 2021 (see Note 18)	Actual 2021	Actual 2020
Annual surplus	\$ 83,414	\$ 269,961	\$ 44
Acquisition of tangible capital assets	(290,500)	(310,648)	(148,042)
Contributed tangible capital assets	-	-	(1,305)
Amortization of tangible capital assets	195,300	195,459	272,924
Loss on disposal of tangible capital assets	-	22,833	4,608
Proceeds from disposal of tangible capital assets	-	827	-
Change in supplies inventories	-	(7,414)	(3,106)
Change in prepaid expenses	-	(94,734)	(2,972)
Increase (decrease) in net financial assets	(11,786)	76,284	122,151
Net financial assets, beginning of year	145,707	145,707	23,556
Net financial assets, end of year	\$ 133,921	\$ 221,991	\$ 145,707

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021	2020
Operating transactions		
Annual surplus	\$ 269,961	\$ 44
Non-cash charges to operations:		
Contributed tangible capital assets	-	(1,305)
Amortization	195,459	272,924
Loss on disposal of tangible capital assets	22,833	4,608
Change in employee benefits payable	(5,723)	1,994
Change in landfill closure and post-closure liability	(26,180)	76,776
	456,350	355,041
Changes in non-cash items:		
Taxes receivable	(19,006)	(56,067)
Accounts receivable	(143,862)	151,073
Accounts payable and accrued liabilities	(1,724)	7,337
Deferred revenue-general	(19,018)	25,000
Deferred revenue-obligatory reserve funds	16,351	85,949
Inventories of supplies	(7,414)	(3,106)
Prepaid expenses	(94,734)	(2,972)
	(269,407)	207,214
Cash provided by operating transactions	186,943	562,255
Capital transactions		
Acquisition of tangible capital assets	(310,648)	(148,042)
Proceeds from disposal of tangible capital assets	827	-
Cash applied to capital transactions	(309,821)	(148,042)
Investing transactions		
Purchase of investments	(504)	(128,097)
Cash applied to investing transactions	(504)	(128,097)
Financing transactions		
Tangible capital lease repayments	(1,081)	(1,264)
Debt principal repayments	(53,046)	(91,004)
Cash applied to financing transactions	(54,127)	(92,268)
Net change in cash and cash equivalents	(177,509)	193,848
Cash and cash equivalents, beginning of year	824,629	630,781
Cash and cash equivalents, end of year	\$ 647,120	\$ 824,629
Cash flow supplementary information:		
Cash paid for interest	\$ 5,172	\$ 7,471

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

MANAGEMENT RESPONSIBILITY

The financial statements of the Corporation of the Municipality of Calvin (the "Municipality") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of 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.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are 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 financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Municipality are as follows:

(a) Reporting Entity

These statements reflect the assets, liabilities, revenue, expenses and accumulated surplus of the reporting entity. The reporting entity is comprised of all committees of Council and the boards, joint boards and municipal enterprises for which Council is politically accountable as follows:

(i) Consolidated entities

There are no consolidated entities.

(ii) Non-consolidated entities

The following joint boards are not consolidated:
 North Bay Parry Sound District Health Unit
 District of Nipissing Social Services Administration Board
 East Nipissing District Home for the Aged

(iii) Accounting for school board transactions

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

(iv) Trust funds

Trust funds administered by the Municipality are not included in these financial statements, but are reported separately on the trust funds financial statements.

(b) Basis of Accounting

(i) Accrual basis of accounting

Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is 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) Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with financial institutions and demand deposits.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

- (iii) Investments
Investments are recorded at cost plus accrued interest.
- (iv) Non-financial assets
Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of municipal services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.
- (a) Tangible capital assets
Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Tangible capital assets received as donations are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. 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 to 25 years
 - Buildings - 10 to 50 years
 - Machinery, equipment and furniture - 5 to 25 years
 - Vehicles - 10 to 25 years
 - Roads - 10 to 45 years
 - Bridges - 25 to 75 years
- One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.
- Estimated closure and post-closure expenses for active landfill sites as well as the land occupied by the sites are amortized annually on the basis of capacity used during the year as a percentage of the estimated total capacity of the landfill site.
- Interest related to the acquisition of capital assets is not capitalized, but is expensed in the year incurred.
- (b) Inventories of supplies
Inventories held for consumption are recorded at the lower of cost and replacement cost.
- (v) Reserves and reserve funds
Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Balances related to these funds are included in the accumulated surplus of the Statement of Financial Position.
- (vi) Deferred Revenue
Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the Statement of Financial Position. The revenue is reported on the Statement of Operations in the year in which it is used for the specified purpose.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

- (vii) Government transfers
Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.
- (viii) Taxation and related revenue
Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. Property tax billings are prepared by the Municipality based on assessment rolls, supplementary assessment rolls and other assessment adjustments issued by the Municipal Property Assessment Corporation ("MPAC"). Taxation revenue is initially recorded at the time assessment information is received from MPAC and is subsequently adjusted based on management's best estimate of the amount of tax revenue resulting from assessment adjustments that have not yet been received from MPAC. The Municipality is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.
- (ix) Pensions and employee benefits
The Municipality accounts for its employee pension contributions as a defined contribution plan. Sick leave benefits are accrued as the employees render the services necessary to earn the benefits.
- (x) Use of estimates
The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Municipality may undertake in the future. Significant accounting estimates include valuation allowances for taxes and accounts receivable, estimated useful lives of tangible capital assets, employee benefits payable, solid waste landfill closure and post-closure liabilities and supplementary taxes. Actual results could differ from these estimates.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2021

2. CONTRIBUTIONS TO UNCONSOLIDATED JOINT BOARDS

Further to Note 1(a)(ii), the following contributions were made by the Municipality to these boards:

	2021	2020
District of Nipissing Social Services Administration Board	\$ 242,451	\$ 237,890
North Bay Parry Sound District Health Unit	17,133	17,133
East Nipissing District Home for the Aged	50,357	48,228
	\$ 309,941	\$ 303,251

The Municipality is contingently liable for its share, if any, of the accumulated deficits as at the end of the year for these boards. The Municipality's share of the accumulated surpluses (or deficits) of these boards has not been determined at this time.

The Municipality is also contingently liable for its share, if any, of the long-term liabilities issued by other municipalities for these boards. The Municipality's share of these long-term liabilities has not been determined at this time.

3. TRANSACTIONS ON BEHALF OF OTHERS

(a) During the year, \$350,486 of taxation was levied on behalf of school boards (2020 \$359,567).

(b) The Municipality administers care and maintenance trust funds totalling \$30,072 (2020 \$28,508) which are funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom are used to perform maintenance at the Municipality's cemetery. The trust funds are not included in these financial statements, as they are being held in trust for the benefit of others.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents is comprised of:

	2021	2020
Unrestricted cash	\$ 395,954	\$ 589,814
Restricted cash	251,166	234,815
	\$ 647,120	\$ 824,629

Federal, Provincial and Municipal legislation restricts how restricted cash related to obligatory reserve funds, reported in Note 8, may be used.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

5. INVESTMENTS

Investments are comprised of guaranteed investment certificates, bearing interest at .43% and maturing April 25, 2022.

6. TAXES RECEIVABLE

Taxes receivable are comprised of the following:

	2021	2020
Taxes receivable	\$ 174,607	\$ 155,601
Valuation allowance	(2,000)	(2,000)
	\$ 172,607	\$ 153,601

7. DEFERRED REVENUE -GENERAL

Details of the deferred revenue reported on the Statement of Financial Position are as follows:

	2021	2020
Balance, beginning of year -		
Ontario Cannabis Legalization Implementation Fund	\$ 15,000	\$ 15,000
Safe Restart Funding	20,000	-
Dedicated Donations	5,000	-
	40,000	15,000
Received during the year -		
Ontario Cannabis Legalization Implementation Fund	5,000	-
Safe Restart Funding	-	20,000
Dedicated Donations	2,000	5,000
	7,000	25,000
Recognized in revenue during the year	(26,018)	-
Balance, end of year	\$ 20,982	\$ 40,000
Ontario Cannabis Legalization Implementation Fund	\$ 20,000	\$ 15,000
Safe Restart Funding	-	20,000
Dedicated Donations	982	5,000
Balance, end of year	\$ 20,982	\$ 40,000

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2021

8. DEFERRED REVENUE-OBLIGATORY RESERVE FUNDS

The Municipality receives payments in lieu of parkland under the Planning Act, Canada Community-Building funding (previously gas tax) under an agreement with the Association of Municipalities of Ontario, and Ontario Community Infrastructure Fund funding under an agreement with the Ministry of Infrastructure. Legislation restricts how these funds may be used, and under certain circumstances, how these funds may be refunded.

In the case of payments in lieu of parkland, revenue recognition occurs when the Municipality has approved eligible expenditures for park and other public recreation purposes. Canada Community-Building and Ontario Community Infrastructure Fund revenue recognition occurs when the Municipality has approved the expenditures for eligible capital works. Historically, the Municipality has applied its Canada Community-Building and infrastructure funding to local road and bridge improvements and landfill capacity building.

Details of the deferred revenue-obligatory reserve funds reported on the Statement of Financial Position are as follows:

	2021	2020
Balance, beginning of year:		
Recreational land (the Planning Act)	\$ 16,003	\$ 14,589
Canada Community-Building Fund	168,256	134,277
Ontario Community Infrastructure Fund	50,556	-
	<u>234,815</u>	<u>148,866</u>
Received during the year:		
Recreational land (the Planning Act)	2,160	1,201
Canada Community-Building Fund	64,194	31,307
Ontario Community Infrastructure Fund	50,000	50,000
Interest earned	806	3,441
	<u>117,160</u>	<u>85,949</u>
Recognized in revenue during the year	(100,809)	-
Balance, end of year	\$ 251,166	\$ 234,815
Recreational land (the Planning Act)	\$ 18,210	\$ 16,003
Canada Community-Building Fund	232,956	168,256
Ontario Community Infrastructure Fund	-	50,556
Balance, end of year	\$ 251,166	\$ 234,815

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

9. MUNICIPAL DEBT

(a) The balance of the municipal debt reported on the Statement of Financial Position is made up of the following:

	2021	2020
Caterpillar Financial Services Limited equipment loan, due November 2024, repayable in monthly payments of \$3,014, including interest calculated at 4.4%. Secured by the related equipment.	\$ 55,585	\$ 88,631
Ontario Infrastructure and Lands Corporation serial debenture, due June 2025, repayable in semi-annual payments of \$10,000 plus interest calculated at 2.4%. As security the Municipality has pledged future Provincial funding.	70,000	90,000
	\$ 125,585	\$ 178,631

(b) Future estimated principal and interest payments on the municipal debt are as follows:

	Principal	Interest
2022	\$ 54,472	\$ 3,234
2023	41,113	1,367
2024	20,000	582
2025	10,000	110
	\$ 125,585	\$ 5,293

(c) Total charges for the year for municipal debt which are reported in the financial statements are as follows:

	2021	2020
Principal payments	\$ 53,046	\$ 91,004
Interest	5,140	7,402
	\$ 58,186	\$ 98,406

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2021

10. TANGIBLE CAPITAL LEASE LIABILITY

The Municipality leases equipment which is accounted for on the Statement of Financial Position at the present value of future minimum lease payments. Future minimum lease payments are as follows:

	2021	2020
2021	\$ -	\$ 1,094
Total minimum lease payments	-	1,094
Less amount representing interest (implicit rate of interest from 0.00% to 2.79% per contract terms)	-	(13)
Present value of future minimum capital lease payments	\$ -	\$ 1,081

Interest of \$13 (2020 \$49) relating to capital lease obligations has been reported on the Statement of Operations.

11. EMPLOYEE BENEFITS PAYABLE

Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and employees may become entitled to a cash payment when they leave the Municipality's employment. The sick leave benefit liability estimates use of accumulated sick leave prior to retirement as well as lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$14,141 (2020 \$19,864) at the end of the year.

12. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final cover and landscaping of the landfill site, management of groundwater and leachates, and ongoing environmental monitoring and site inspection and maintenance. Estimated expenditures related to the closure and subsequent maintenance of this site are recognized in the financial statements over the operating life of the site, in proportion to its utilized capacity.

The liability for the landfill site is recorded at \$401,383 (2020 \$427,563) and represents the present value of closure and post-closure costs for 70% (2020 69%) of the total site area, using an estimated long-term borrowing rate of 2.85% (2020 2.15%) and inflation rate of 1.82% (2020 1.57%). The total estimated future expenditures - representing the sum of the discounted future cash flows for closure and post-closure care - are \$574,799 (2020 \$621,778), leaving an amount to be recognized of \$173,416 (2020 \$194,215). The estimated remaining capacity of the site is approximately 30,547 cubic metres, estimated to be filled in 28 years (2020 29 years). Post-closure care is estimated to be required for a period of 10 years.

The Municipality has reserves of \$122,657 (2020 \$104,857) related to its landfill site that could be used to fund this liability.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

13. CONTRACTUAL OBLIGATIONS

In 2021, the Municipality entered into an agreement with PSD Citywide Inc. for the update of its asset management plan and data enhancements at a cost of \$64,100. \$19,230 was paid in 2021. The balance is expected to be paid in 2022.

14. COMMITMENTS

In 2016 the Municipality, in conjunction with the Town of Mattawa and the Townships of Papineau-Cameron and Mattawan, agreed in principle to jointly contribute \$3,809,500 over the next 25 years towards the capital redevelopment of the Algonquin Nursing Home. The payment terms, including the distribution of the cost among the municipalities, have not yet been determined.

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

15. TANGIBLE CAPITAL ASSETS

The tangible capital assets of the Municipality by major asset class are outlined below.

2021								
	Land and Land Improvements	Buildings	Machinery and Equipment	Vehicles	Roads and Bridges	Assets Under Construction		TOTAL
COST								
Balance, beginning of year	\$ 598,835	\$ 535,164	\$ 419,592	\$ 1,152,814	\$ 4,809,083	\$ -	\$	7,515,488
Additions and betterments	-	97,665	30,588	-	182,395	-		310,648
Disposals and writedowns	(26,180)	(18,254)	(78,943)	-	(51,180)	-		(174,557)
BALANCE, END OF YEAR	572,655	614,575	371,237	1,152,814	4,940,298	-		7,651,579
ACCUMULATED AMORTIZATION								
Balance, beginning of year	471,581	288,495	281,264	399,488	2,461,106	-		3,901,934
Annual amortization	4,357	22,539	25,529	58,757	84,277	-		195,459
Amortization disposals	(26,180)	(16,794)	(78,335)	-	(29,588)	-		(150,897)
BALANCE, END OF YEAR	449,758	294,240	228,458	458,245	2,515,795	-		3,946,496
TANGIBLE CAPITAL ASSETS-NET	\$ 122,897	\$ 320,335	\$ 142,779	\$ 694,569	\$ 2,424,503	\$ -	\$	3,705,083
2020								
	Land and Land Improvements	Buildings	Machinery and Equipment	Vehicles	Roads and Bridges	Assets Under Construction		TOTAL
COST								
Balance, beginning of year	\$ 513,041	\$ 526,326	\$ 410,012	\$ 1,152,814	\$ 4,770,596	\$ 8,566	\$	7,381,355
Additions and betterments	82,489	11,242	8,275	-	46,036	-		148,042
Contributed assets	-	-	1,305	-	-	-		1,305
Disposals and writedowns	-	(7,665)	-	-	(7,549)	-		(15,214)
Transfer between classes	3,305	5,261	-	-	-	(8,566)		-
BALANCE, END OF YEAR	598,835	535,164	419,592	1,152,814	4,809,083	-		7,515,488
ACCUMULATED AMORTIZATION								
Balance, beginning of year	390,628	270,084	254,515	334,981	2,389,408	-		3,639,616
Annual amortization	80,953	21,656	26,749	64,507	79,059	-		272,924
Amortization disposals	-	(3,245)	-	-	(7,361)	-		(10,606)
BALANCE, END OF YEAR	471,581	288,495	281,264	399,488	2,461,106	-		3,901,934
TANGIBLE CAPITAL ASSETS-NET	\$ 127,254	\$ 246,669	\$ 138,328	\$ 753,326	\$ 2,347,977	\$ -	\$	3,613,554

Included in tangible capital assets are leased tangible capital assets with a cost of NIL (2020 \$6,691) and accumulated amortization of NIL (2020 \$5,474).

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2021

16. ACCUMULATED SURPLUS

The 2021 continuity of accumulated surplus reported on the Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Surplus (Deficit)	Balance End of Year
RESERVES AND RESERVE FUNDS			
Working funds	\$ 233,838	\$ (10,964)	\$ 222,874
Sick leave	3,000	-	3,000
Building department	9,000	-	9,000
Fire department	106,737	25,030	131,767
Roads	116,751	25,500	142,251
Landfill	104,857	17,800	122,657
Algonquin Nursing Home	91,208	23,136	114,344
Emergency	3,007	-	3,007
Recreation	5,508	5,000	10,508
	673,906	85,502	759,408
OTHER			
Tangible capital assets	3,613,554	91,529	3,705,083
General operating surplus	145,236	6,900	152,136
Unfunded amounts -			
Municipal debt	(178,631)	53,046	(125,585)
Tangible capital lease	(1,081)	1,081	-
Employee benefits	(19,864)	5,723	(14,141)
Landfill closure and post-closure liability	(427,563)	26,180	(401,383)
	\$ 3,805,557	\$ 269,961	\$ 4,075,518

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2021

17. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT

The Municipality provides a wide range of services to its citizens. The schedule of segment disclosure provides a breakdown of the annual surplus (deficit) reported on the Statement of Operations by major reporting segment. The segments correspond to the major functional categories used in the Municipality's Financial Information Return, which include the following activities:

General Government

This segment includes Council, Clerk's Department, and Treasury. 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 to Persons and Property

This segment includes fire, police, building inspection, conservation authority, emergency measures and bylaw enforcement. Police services are provided by the Ontario Provincial Police under contract.

Transportation Services

Transportation services include roadway systems and winter control.

Environmental Services

This segment includes solid waste management.

Health Services

This segment includes cemeteries as well as payments to the district health unit.

Social and Family Services

This segment consists primarily of payments made to the district social services administration board and home for the aged for the provision of social services such as childcare, social housing, general assistance and assistance to the elderly.

Recreation and Culture

This segment includes parks, recreation programs, recreation facilities and library services.

Planning and Development

This segment includes activities related to planning, zoning and economic development.

Unallocated Amounts

Items are recorded as unallocated amounts when there is no reasonable basis for allocating them to a segment. Major items included in this category are property taxation and related penalty and interest charges, and unconditional grants such as the Municipality's annual Ontario Municipal Partnership Fund grant.

In the preparation of segmented financial information, some allocation of expenses is made. This generally includes charges of machinery use to specific segments.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2021

17. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (continued)

FOR THE YEAR ENDED DECEMBER 31, 2021

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Total
REVENUE										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,361,523	\$ 1,361,523
User charges	2,177	7,919	240	14,730	2,771	-	-	-	-	27,837
Government transfers -										
Federal	14,999	-	75,253	-	-	-	-	-	-	90,252
Ontario	-	16,562	119,622	11,806	-	-	1,177	5,680	232,256	387,103
Writedown of landfill closure and post-closure liability	-	-	-	26,180	-	-	-	-	-	26,180
Loss on disposal of capital assets	(281)	-	(22,552)	-	-	-	-	-	-	(22,833)
Other	1,623	5,000	2,339	7,605	-	-	1,199	-	23,174	40,940
TOTAL REVENUE	18,518	29,481	174,902	60,321	2,771	-	2,376	5,680	1,616,953	1,911,002
EXPENSES										
Salaries, wages and benefits	170,298	54,581	155,070	40,239	7,542	-	66,751	-	-	494,481
Long-term debt charges (interest)	13	2,020	3,120	-	-	-	-	-	-	5,153
Materials	32,932	48,258	167,744	7,551	673	-	25,527	-	-	282,685
Contracted services	149,328	134,575	24,751	24,719	-	-	1,599	12,713	-	347,685
Rents and financial expenses	3,137	-	-	-	-	-	-	-	-	3,137
External transfers	-	-	-	-	17,133	295,308	-	-	-	312,441
Interfunctional adjustments	-	-	(2,250)	1,980	-	-	270	-	-	-
Amortization	5,238	25,242	150,545	2,330	138	-	11,966	-	-	195,459
TOTAL EXPENSES	360,946	264,676	498,980	76,819	25,486	295,308	106,113	12,713	-	1,641,041
ANNUAL SURPLUS (DEFICIT)	\$ (342,428)	\$ (235,195)	\$ (324,078)	\$ (16,498)	\$ (22,715)	\$ (295,308)	\$ (103,737)	\$ (7,033)	\$ 1,616,953	\$ 269,961

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2021

17. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (continued)

FOR THE YEAR ENDED DECEMBER 31, 2020

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Total
REVENUE										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,661	\$ 1,280,661
User charges	1,006	4,638	2,904	14,201	3,640	-	-	-	-	26,389
Ontario	-	12,317	-	9,815	-	-	1,177	(4,560)	227,200	245,949
Other municipalities	-	(789)	-	-	-	-	-	-	-	(789)
Loss on disposal of capital assets	-	-	(188)	-	-	-	(4,420)	-	-	(4,608)
Other	605	7,229	2,019	-	399	-	3,526	-	62,287	76,065
TOTAL REVENUE	1,611	23,395	4,735	24,016	4,039	-	283	(4,560)	1,570,148	1,623,667
EXPENSES										
Salaries, wages and benefits	175,127	53,360	147,438	41,579	6,530	-	66,825	-	-	490,859
Long-term debt charges (interest)	49	2,507	4,895	-	-	-	-	-	-	7,451
Materials	37,051	53,562	180,554	10,154	735	-	8,918	-	-	290,974
Contracted services	58,689	138,818	18,180	18,442	-	-	2,322	17,041	-	253,492
Rents and financial expenses	2,172	-	-	-	-	-	-	-	-	2,172
External transfers	-	-	-	-	17,133	288,618	-	-	-	305,751
Interfunctional adjustments	-	-	(4,500)	4,365	-	-	135	-	-	-
Amortization	6,481	24,797	150,867	79,106	277	-	11,396	-	-	272,924
TOTAL EXPENSES	279,569	273,044	497,434	153,646	24,675	288,618	89,596	17,041	-	1,623,623
ANNUAL SURPLUS (DEFICIT)	\$ (277,958)	\$ (249,649)	\$ (492,699)	\$ (129,630)	\$ (20,636)	\$ (288,618)	\$ (89,313)	\$ (21,601)	\$ 1,570,148	\$ 44

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2021

18. BUDGET FIGURES

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. A reconciliation of the adopted and reported budgets is presented below.

	Budget
ADOPTED BUDGET:	
Decrease in general municipal operating surplus	\$ (145,236)
Increase in municipal reserves and reserve funds	76,203
ADJUSTMENTS:	
Acquisition of tangible capital assets	290,500
Amortization of tangible capital assets	(195,300)
Decrease in municipal debt	57,247
ANNUAL SURPLUS	\$ 83,414

19. PENSION AGREEMENTS

The Municipality makes contributions to a group pension plan, on behalf of certain members of its staff. Each member is required to contribute a specified percentage of earnings based on completed years of continuous employment, ranging from 1.5% to 4.5%. The Municipality is required to contribute an amount equal to each member's required contributions.

The amount contributed to the plan for 2021 was \$8,514 (2020 \$7,905) for current service and is included as an expense on the Statement of Operations.

20. IMPACTS OF COVID-19

Since December 31, 2019, the spread of COVID-19 has severely impacted local economies around the globe. In many countries, including Canada, businesses have been forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of nonessential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

In 2021 the Municipality received COVID-related operating funding in the amount of \$41,256 and has identified \$24,958 in costs for the year. The costs include \$18,872 for staff wages, with the balance related to the purchase of COVID-19 supplies, increased contractor costs and lost rental revenue. In addition, the Municipality received \$94,066 under the Investing in Canada Infrastructure Program - COVID-19 Resilience Infrastructure Stream which it has expended on renovations to the public works building.

While governments and central banks have reacted with monetary and fiscal interventions designed to stabilize economic conditions, the duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Municipality for future periods.

The Corporation of the Municipality of Calvin

For the year ended December 31, 2021

Report to Council
Audit strategy and results

May 5, 2022

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Appendices

Appendix A Overview and approach
Appendix B Audit plan and risk assessment
Appendix C Draft independent auditor's report
Appendix D Draft management representation letter
Appendix E Auditing developments
Appendix F Accounting developments
Appendix G Cybersecurity

Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the financial statements of The Corporation of the Municipality of Calvin (the "Municipality") for the year ended December 31, 2021. This communication will assist Council in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of Council and management. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated October 25, 2019, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

Deliverable

Report on the December 31, 2021 financial statements

Report on the December 31, 2021 trust funds financial statements

Communication of audit strategy and results

Status of our audit

We have substantially completed our audit of the financial statements of the Municipality and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at May 5, 2022:

- Receipt of signed management representation letter (a draft has been attached in Appendix D)
- Approval of the financial statements by Council
- Procedures regarding subsequent events

Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it requires special audit consideration, it is classified as a significant risk.

Our approach is discussed further in the body of the report and Appendices A and B.

Audit risks and results

We have executed our audit in accordance with our approach summarized in Appendices A and B. We highlight our significant findings in respect of COVID-19 impacts on audit risks and responses, significant transactions, risks, accounting practices and other areas of focus.

COVID-19 impact on audit risks and responses

Area of focus	Matter	Our response and findings
Quantitative impact	<p>The COVID-19 virus became widespread in January 2020 and the magnitude of its impact increased thereafter. Management determined the following impacts resulting from COVID-19 to be significant to the financial statements for the year ending December 31, 2021 and has included the appropriate disclosures in the financial statements.</p> <p>The COVID-19 pandemic has resulted in various changes to operations, including:</p> <ul style="list-style-type: none">• Receipt of Safe Restart and Recovery funding in the amount of \$41,256 (unspent balance of \$16,298 transferred to reserves)• Infrastructure funding of \$94,066 (applied to renovations to public works building)	<p>Review financial statement note disclosure.</p> <p>Inquire with management on any additional items, such as impairment of assets and potential new liabilities resulting from COVID-19.</p> <p>No exceptions noted.</p>

Significant risks

Area of focus	Why there is a risk	Our response and findings
Fraud risk from revenue recognition	<p>There is a presumed risk of fraud in revenue.</p> <p>The risk primarily relates to revenue recognized under revenue from grants.</p> <p>There is a risk that surplus grant revenue received will not be repaid by recognizing fictitious or ineligible expenditures.</p> <p>There is also a risk that revenue from conditional grants will be recognized prior to stipulations under the grant agreement being met.</p>	<p>Traced a sample of transactions to verify that the grant expenditure was eligible and recognized in the correct period.</p> <p>Reviewed grant agreements to ensure grant stipulations were being met.</p> <p>No exceptions noted.</p>
Fraud risk from management override	<p>This is a presumed fraud risk.</p> <p>The risk primarily relates to the fact that management can use journal entries to override internal controls.</p>	<p>Procedures performed to test journal entries and accounting estimates.</p> <p>No exceptions noted.</p>
Fraud risk from lack of segregation of duties	<p>A lack of segregation of duties increases the risk of errors and fraud going undetected.</p> <p>The risk primarily relates to unauthorized changes to pay rates by those who have access to the payroll Masterfile.</p>	<p>For employees who have access to the payroll Masterfile, agree their pay rate from the payroll Masterfile to the approved pay rates (per Council Resolution and/or by-law).</p> <p>No exceptions noted.</p>

Accounting practices

Area of focus	Matter	Our response and findings
Accounting estimates	Significant accounting estimates include estimated useful lives of tangible capital assets and employee benefits payable.	<ul style="list-style-type: none"> • Tangible capital assets are amortized on a straight-line basis over their estimated useful lives. Estimated useful lives of tangible capital assets are determined by Council from historical information and results, and were approved through by-law #2017-001. Amortization expense in 2021 appears reasonable based on estimated useful lives per by-law #2017-001. • The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement. This estimate includes management's assumption regarding expected future 'usage' of accumulated sick leave credits. Based on our audit procedures, we have concluded that management's estimated sick leave accrual appears reasonable. • Landfill closure and post-closure care requirements have been identified in accordance with industry standards. Estimated expenditures related to the closure and subsequent maintenance of this site is recognized in the financial statements over the operating life of the site, in proportion to its utilized capacity. This estimate includes management's assumptions on inflation rate, discount rate, expected usage and remaining capacity. Based on our audit procedures, we have concluded that management's estimated landfill closure and post-closure liability appears reasonable.

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report.

Uncorrected misstatements

Our audit did not identify any unadjusted non-trivial misstatements.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Internal control

The audit is designed to express an opinion on the financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any material weaknesses or significant deficiencies to report.

Fees

The following is a schedule of our current year fees and prior year fees.

Service	Current year fees	Prior year fees
Municipality *	\$ 9,400	\$ 9,400

*before applicable taxes

Cybersecurity

Cybersecurity is the practice of protecting computers, data and other electronic systems from malicious attacks. As organizations become increasingly dependent on digital technology, the opportunities for cyber-criminals continue to grow. The explosion of data generated by digital technology, combined with a new degree of connectedness among organizations, means there is ripe opportunity for the technologically savvy and criminally minded to take advantage. This can not only create a reputational risk to you, it can also create financial liabilities. In Appendix G, we examine the nature of the threat and how organizations can go about improving cybersecurity.

Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Municipality
- Confirming the independence of our engagement team members

We have identified no information regarding our independence that in our judgement should be brought to your attention.

Technical updates – highlights

Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Municipality in future years include:

- Section PS 1150 Generally Accepted Accounting Principles
- Section PS 3280 Asset retirement obligations
- Section PS 3450 Financial instruments, Section PS 2601 Foreign currency translation, Section PS 1201 Financial statement presentation, and PS 3401 Portfolio investments
- Section PS 3400 Revenues
- Section PS 1000 Financial statement concepts, Section 1201 Financial Statement Presentation, and PSG-8 Purchased intangibles

Further details of the changes to accounting standards, including management's preliminary comments on their applicability to the Municipality, are included in Appendix F. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Assurance

Auditing standards issued by the AASB that may change the nature, timing and extent of our audit procedures on the Municipality and our communication with Council include:

- Revisions to CAS 315 Identifying and Assessing Risks of Material Misstatement
- Changes to CAS 600 Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)

Further details of the changes to assurance standards, including management's preliminary comments on their applicability to the Municipality, are included in Appendix E. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards. The following outlines key concepts that are applicable to the audit, including the responsibilities of parties involved, our general audit approach and other considerations.

Roles and responsibilities

Role of Council

- Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention
 - Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting
 - Recommend the nomination and compensation of external auditors
 - Directly oversee the work of the external auditors including reviewing and discussing the audit plan
-

Role of management

- Prepare financial statements in accordance with Canadian Public Sector Accounting Standards
 - Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud
 - Exercise sound judgment in selecting and applying accounting policies
 - Prevent, detect and correct errors, including those caused by fraud
 - Provide representations to external auditors
 - Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements
-

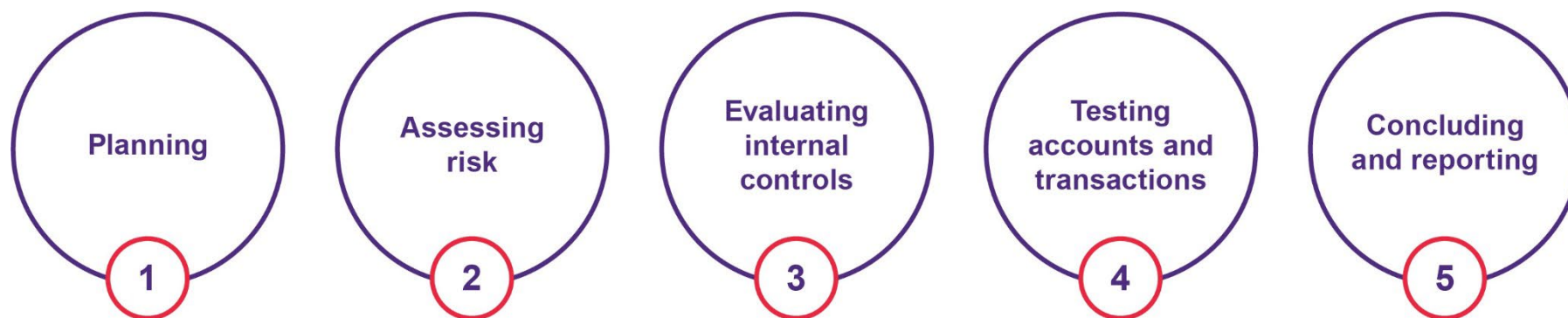
Role of Grant Thornton LLP

- Provide an audit opinion that the financial statements are in accordance with Canadian Public Sector Accounting Standards
 - Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS)
 - Maintain independence and objectivity
 - Be a resource to management and to those charged with governance
 - Communicate matters of interest to those charged with governance
 - Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters
-

Audit approach

Our understanding of the Municipality and its operations drives our audit approach, which is risk based and specifically tailored to The Corporation of the Municipality of Calvin.

The five key phases of our audit approach



Phase	Our approach
1. Planning	<ul style="list-style-type: none">• We obtain our understanding of your operations, internal controls and information systems• We plan the audit timetable together
2. Assessing risk	<ul style="list-style-type: none">• We use our knowledge gained from the planning phase to assess financial reporting risks• We customize our audit approach to focus our efforts on key areas
3. Evaluating internal controls	<ul style="list-style-type: none">• We evaluate the design of controls you have implemented over financial reporting risks• We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls• We provide you with information about the areas where you could potentially improve your controls
4. Testing accounts and transactions	<ul style="list-style-type: none">• We perform tests of balances and transactions• We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency
5. Concluding and reporting	<ul style="list-style-type: none">• We conclude on the sufficiency and appropriateness of our testing• We finalize our report and provide you with our observations and recommendations

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we maintained our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the entity and our beliefs about management's honesty and integrity.

Materiality

The purpose of our audit is to provide an opinion as to whether the financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards as at December 31, 2021. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. During the completion stage, we consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the financial statements, our audit opinion and whether the matters should be brought to your attention.

Our materiality for the current audit was \$60,000.

Fraud risk factor considerations

We are responsible for planning and performing the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement caused by error or by fraud. Our responsibility includes:

- The identification and assessment of the risks of material misstatement of the financial statements due to fraud through procedures including discussions amongst the audit team and specific inquiries of management
- Obtaining sufficient appropriate audit evidence to respond to the fraud risks noted
- Responding appropriately to any fraud or suspected fraud identified during the audit

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management.

We are required to communicate with you on fraud-related matters, including:

- Obtaining an understanding of how you exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks
- Inquiring as to whether you have knowledge of any actual, suspected or alleged fraud affecting the entity

The following provides a summary of some of the fraud related procedures that are performed during the audit:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements
- Reviewing accounting estimates for biases
- Evaluating the business rationale (or the lack thereof) for significant transactions that are or appear to be outside the normal course of operations

Quality control

We have a robust quality control program that forms a core part of our client service. We combine internationally developed audit methodology, data analytics technology that allows us to examine large amounts of data, rigorous review procedures, mandatory professional development requirements, and the use of specialists to deliver high quality audit services to our clients. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality control and would be pleased to discuss any aspect with you at your convenience.

IDEA Data Analysis Software

We apply our audit methodology using advanced software tools. IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries. Grant Thornton continues to invest in developing industry-leading audit data analytical tools.

Appendix B – Audit plan and risk assessment

We have executed our audit in accordance with our plan outlined below. We continually reassess the need for changes to our planned audit approach throughout the audit.

Risk assessment

Our risk assessment process identified certain significant risks, which are included under “Audit risks and results” in our report. In addition, we identified certain other areas where we focused our attention as follows:

Risk area	Why it is a risk area	Audit procedures and findings
Tax Revenue	The revenue and receivables from taxes levied may not be valid due to taxpayer collections being misapplied by those recording the receipt.	Tested accounts receivable using statistical sampling. Reviewed tax revenue recorded in relation to 2021 tax by-law. No exceptions noted.
Operating Expenses	There is a risk that payables related to core activities are understated or not recorded in the correct period.	Reviewed supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals. Performed subsequent payments testing. No exceptions noted.
Tangible capital assets	There is a risk that capital asset activity is not valid. There is also a risk that the allowance for amortization is not adequate.	Tested significant additions for existence and to ensure adherence to procurement policies. Analytically assessed amortization expense. No exceptions noted.

Appendix C – Draft independent auditor’s report

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Municipality of Calvin

Opinion

We have audited the financial statements of The Corporation of the Municipality of Calvin (“the Municipality”), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, change in net financial assets and cash flows 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 Corporation of the Municipality of Calvin as at December 31, 2021, and the results of its operations, its changes in its net financial assets, 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 *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality 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 these 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 Municipality’s ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality’s financial reporting process.

Auditor’s 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 Municipality'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 Municipality'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 Municipality 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.

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

Appendix D – Draft management representation letter

May 10, 2022

Grant Thornton LLP
222 McIntyre Street West
Suite 400
North Bay, ON P1B 2Y8

Dear Sir/Madam:

We are providing this letter in connection with your audit of the financial statements of The Corporation of the Municipality of Calvin (“the Municipality”) and the Municipality’s Trust Funds as of December 31, 2021, and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements and Trust Funds financial statements (“financial statements”) present fairly, in all material respects, the financial position, results of operations, and cash flows of the Municipality and Trust Funds in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of May 10, 2022, the following representations made to you during your audit.

Financial statements

- 1 The financial statements referred to above present fairly, in all material respects, the financial position of the Municipality and Trust Funds as at December 31, 2021 and the results of their operations and their cash flows

for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

- 2 We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council resolutions are included in the summaries.
- 3 We have provided you with unrestricted access to persons within the Municipality from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5 There were no restatements made to correct a material misstatement in the prior period financial statements that affect comparative information.
- 6 We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
- 7 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
- 8 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 9 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

- 10 We have no knowledge of fraud or suspected fraud affecting the Municipality or Trust Funds involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
- 11 We have no knowledge of any allegations of fraud or suspected fraud affecting the Municipality's and Trust Funds' financial statements communicated by employees, former employees, analysts, regulators or others.
- 12 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 13 We believe that there are no uncorrected financial statement misstatements relating to the financial statements.

Recognition, measurement and disclosure

- 14 We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

- 15 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.
- 16 All related party transactions have been appropriately measured and disclosed in the financial statements.
- 17 The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- 18 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
- 19 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
- 20 All “off-balance sheet” financial instruments have been properly recorded or disclosed in the financial statements.
- 21 The Municipality and Trust Funds did not purchase any derivative financial instruments during the year.
- 22 With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the financial statements.
- 23 The Municipality and Trust Funds have satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Municipality’s or Trust Funds’ assets nor has any been pledged as collateral except as disclosed in Note 9 to the financial statements.
- 24 We have disclosed to you, and the Municipality and Trust Funds have complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 25 The Harmonized Sales Tax (HST) transactions recorded by the Municipality and Trust Funds are in accordance with the federal and provincial regulations. The HST liability/receivable amounts recorded by the Municipality and Trust Funds are considered complete.
- 26 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3255 *Post employment Benefits, Compensated Absences and Termination Benefits* of the Canadian public sector accounting standards issued by the Public Sector Accounting Board.
- 27 There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Other

28 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Municipality's and Trust Funds' ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Aleysha Blake, Administrative Assistant

Appendix E – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<p>Revisions to CAS 315 <i>Identifying and Assessing Risks of Material Misstatement</i></p> <p>In July 2018, the IAASB issued an Exposure Draft proposing changes to ISA 315 that could drive more consistent and effective identification and assessment of the risks of material misstatement by auditors. The AASB published an Exposure Draft of the equivalent Canadian standard, which included the same proposed revisions as the ISA with no Canada-specific amendments. The revised CAS 315 has been issued and key amendments to the standard include the following:</p> <ul style="list-style-type: none">• Focusing on the applicable financial reporting framework in identifying and assessing risks of material misstatement• Updating the understanding of the system of internal control, including clarifying the work effort for understanding each of the components of internal control and "controls relevant to the audit", as well as the relationship between this understanding and the assessment of control risk• Updating aspects relating to IT, in particular to the IT environment, the applications relevant to the audit and general IT controls relevant to the audit• Introducing the new concepts of inherent risk factors, relevant assertions, significant classes of transactions, account balances and disclosures, and the spectrum of inherent risk <p>Separating the inherent risk and control risk assessments for assertion level risks, enhancing the requirements relating to financial statement level risks, and updating the definition of "significant risks"</p>	Periods beginning on or after December 15, 2021.	No impact on the 2021 audit.

Canadian Exposure Drafts issued by the AASB	Effective date	Assessment of applicability
<p data-bbox="181 188 1294 236">Changes to CAS 600 <i>Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)</i></p> <p data-bbox="181 248 1355 416">Many audits today are of group financial statements, also known as group audits, and these types of engagements can be very challenging. In April 2020, the IAASB issued an Exposure Draft proposing changes to ISA 600 and related ISAs with the goals of strengthening the auditor’s approach to planning and performing group audits and clarifying the interaction of ISA 600 with other ISAs. The AASB published an Exposure Draft of the equivalent Canadian standard, which included the same proposed revisions as the ISA with no Canada-specific amendments. The revisions to the standard were approved in March 2022 and the updated standard will be included in the June 2022 Handbook update. The changes made to the standard were designed to:</p> <ul data-bbox="181 432 1323 683" style="list-style-type: none"> • Clarify the scope and applicability of the standard • Emphasise the importance of exercising professional skepticism throughout the group audit • Clarify and reinforce that all CASs need to be applied in a group audit situation • Focus the group engagement team’s attention on identifying and assessing the risks of material misstatement of the group financial statements and emphasise the importance of designing procedures to respond to those risks • Reinforce the need for robust communication between the group engagement team and component auditors • Include new guidance and considerations relating to testing common controls, addressing access restrictions, establishing materiality and documenting group audits. 	<p data-bbox="1377 225 1668 272">Periods beginning on or after December 15, 2023.</p>	<p data-bbox="1713 225 2011 248">No impact on the 2021 audit.</p>

Appendix F – PSAS

Accounting developments

Public Sector Accounting Standards	Effective date	Management assessment of applicability
<p>Section PS 1150 <i>Generally Accepted Accounting Principles</i></p> <p>Section PS 1150 has been amended to require public sector entities to look to accounting pronouncements published by the International Public Sector Accounting Standards Board (IPSASB) as the first accounting framework to consult in situations not covered by primary sources of GAAP. When a standard from the IPSASB exists, it must be consulted first before standards issued by other bodies authorized to issue accounting standards.</p> <p>This amendment would only be applied only to new transactions or other events after the effective date for which the entity has no existing accounting policy. It also does not require the revision of existing accounting policies.</p>	<p>Fiscal years beginning on or after April 1, 2021.</p>	<p>No impact on 2021 financial statements</p>
<p>Section PS 3280 <i>Asset retirement obligations</i></p> <p>New Section PS 3280 <i>Asset Retirement Obligations</i> establishes standards on how to account for and report a liability for asset retirement obligations. An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.</p> <p>Asset retirement costs associated with a tangible capital asset increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner, while asset retirement costs associated with an asset no longer in productive use are expensed. Measurement of the liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date. A present value technique is often the best method to estimate the liability. Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset, or an expense, depending on the nature of the remeasurement or whether the asset remains in productive use.</p> <p>As a result of the issuance of Section PS 3280, the Public Sector Accounting Board (PSAB) approved the withdrawal of Section PS 3270 <i>Solid waste landfill closure and post-closure liability</i> as asset retirement obligations associated with landfills will be within the scope of PS 3280. PS 3280 does not address costs related to remediation of contaminated sites, which will continue to be addressed in Section PS 3260 <i>Liability for contaminated sites</i>. Some consequential amendments have been made to PS 3260 to conform with PS 3280 and further clarify the scope of each standard.</p>	<p>Fiscal years beginning on or after April 1, 2022.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: The effective date was previously April 1, 2021, but as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)</p>	<p>No impact on 2021 financial statements</p>

Public Sector Accounting Standards	Effective date	Management assessment of applicability
<p>Section PS 3450 <i>Financial instruments</i>, Section PS 2601 <i>Foreign currency translation</i>, Section PS 1201 <i>Financial statement presentation</i>, and PS 3041 <i>Portfolio investments</i></p>	<p>The new requirements are all required to be applied at the same time.</p> <p>For governments - Fiscal years beginning on or after April 1, 2022.</p> <p>For government organizations that applied the CPA Canada Handbook – Accounting prior to their adoption of the CPA Canada Public Sector Accounting Handbook - Fiscal years beginning on or after April 1, 2012.</p> <p>For all other government organizations - Fiscal years beginning on or after April 1, 2022.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: For public sector entities other than government organizations that applied the CPA Canada Handbook – Accounting prior to adopting the CPA Canada Public Sector Accounting Handbook, the effective date was previously April 1, 2021, but as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)</p>	<p>No impact on the 2021 financial statements</p>
<p>PS 3450 <i>Financial instruments</i> is a new Section that establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. Some highlights of the requirements include:</p>		
<ul style="list-style-type: none"> • a public sector entity should recognize a financial asset or a financial liability on its statement of financial position when it becomes a party to the contractual provisions of the instrument • financial instruments within the scope of the Section are assigned to one of two measurement categories: fair value, or cost / amortized cost • almost all derivatives are measured at fair value • fair value measurement is required for portfolio investments in equity instruments that are quoted in an active market • other financial assets and financial liabilities are generally measured at cost or amortized cost • until an item is derecognized, gains and losses arising due to fair value remeasurement are reported in the statement of remeasurement gains and losses when the public sector entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category • additional disclosures with respect to financial instruments will be required, including the nature and extent of risks arising from a public sector entity's financial instruments 		
<p>PS 2601 <i>Foreign currency translation</i> revises and replaces Section PS 2600 <i>Foreign currency translation</i>. Some highlights of the requirements include:</p>		
<ul style="list-style-type: none"> • the deferral and amortization of foreign exchange gains and losses relating to long-term foreign currency denominated monetary items is discontinued • until the period of settlement, foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses rather than the statement of operations 		
<p>PS 1201 <i>Financial statement presentation</i> revises and replaces Section PS 1200 <i>Financial statement presentation</i>. The main amendment to this Section is the addition of the statement of remeasurement gains and losses.</p>		
<p>PS 3041 <i>Portfolio investments</i> revises and replaces Section PS 3040 <i>Portfolio investments</i>.</p>		
<p>The issuance of these new sections also includes consequential amendments to:</p>		
<ul style="list-style-type: none"> • <i>Introduction to accounting standards that apply only to government not-for-profit organizations</i> • PS 1000 <i>Financial statement concepts</i> • PS 1100 <i>Financial statement objectives</i> • PS 2125 <i>First-time adoption by government organizations</i> • PS 2500 <i>Basic principles of consolidation</i> • PS 2510 <i>Additional areas of consolidation</i> • PS 3050 <i>Loans receivable</i> • PS 3060 <i>Government partnerships</i> • PS 3070 <i>Investments in government business enterprises</i> • PS 3230 <i>Long-term debt</i> • PS 3310 <i>Loan guarantees</i> 		

Public Sector Accounting Standards	Effective date	Management assessment of applicability
<ul style="list-style-type: none"> PS 4200 <i>Financial statement presentation by not-for-profit organizations</i> <p>PSG-6 <i>Including results of organizations and partnerships applying fair value measurement</i> was withdrawn as a result of the issuance of these sections.</p> <p>In April 2020, the PSAB issued amendments to clarify aspects of Section PS 3450's application and add new guidance to its transitional provisions.</p> <p>The amendments introduce changes to the accounting treatment for bond repurchase transactions. Specifically, the amendments no longer require bond repurchase transactions to be treated as extinguishments, unless they are discharged or legally released from the obligation or the transactions meet certain criteria to be considered an exchange of debt.</p> <p>The amendments also provide clarification on the application of certain areas of Section PS 3450, these include:</p> <ul style="list-style-type: none"> Section PS 3450 does not apply unless a contractual right or a contractual obligation underlies a receivable or payable how a transfer of collateral pursuant to a credit risk management mechanism in a derivative contract is accounted for, and derecognition of a financial asset does not occur if the transferor retains substantially all the risks and benefits of ownership <p>Finally, the amendments have added new guidance to the transitional provisions as follows:</p> <ul style="list-style-type: none"> controlling governments should use the carrying values of the financial assets and liabilities in the records of its government organizations when consolidating a government organization any unamortized discounts, premiums, or transaction costs associated with a financial asset or financial liability in the cost/amortized cost category should be included in the item's opening carrying value, and in cases where derivatives were not recognized or were not measured at fair value prior to adopting PS 3450, any difference between the previous carrying value and fair value should be recognized in the opening balance of accumulated remeasurement gains and losses 	<p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: The effective date was previously April 1, 2022, but as a result of the COVID-19 pandemic, the Public Sector Accounting Board (PSAB) has deferred the effective date by one year.)</p>	<p>No impact on the 2021 financial statements</p>
<p>Section PS 3400 Revenues</p> <p>New Section PS 3400 <i>Revenue</i> establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are:</p> <ul style="list-style-type: none"> Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer <p>Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset</p> <p>Section PS 1000 <i>Financial statement concepts</i>, Section 1201 <i>Financial Statement Presentation</i>, and PSG-8 <i>Purchased intangibles</i></p> <p>Section PS 1000 has been amended to remove the prohibition of recognition of purchased intangibles in public sector financial statements. Consequentially, Section PS 1201 has also been amended to remove disclosure requirements for unrecognized purchased intangibles since entities can now recognize purchased intangibles in their financial statements. Entities still reporting in accordance with Section PS 1200 <i>Financial Statement Presentation</i> can also adopt the amendments and recognize purchased intangible assets. New Public Sector Guideline, PSG-8 <i>Purchased intangibles</i>, has been issued to explain the scope of the intangibles that are allowed to be recognized in the financial statements given this</p>	<p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p>	<p>No impact on the 2021 financial statements</p>

Public Sector Accounting Standards	Effective date	Management assessment of applicability
<p>amendment to Section PS 1000. However, it is important to note that no further recognition, measurement, disclosure and presentation guidance has been provided.</p> <p>The main features of PSG-8 include:</p> <ul style="list-style-type: none"> • A definition of purchased intangibles • Examples of items that are not purchased intangibles • References to other guidance in the PSA Handbook on intangibles • Reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles <p>Retrospective or prospective application is permitted.</p>		

Strategic plan for not-for-profit organizations in the public sector

Since 2012, government not-for-profit organizations (GNPOs) have been required to adopt PSAS but were given the option of applying the specific GNPO accounting standards in PSAS. Some GNPOs have utilized those standards, while others have not. The PSAB recognized that a “one-size-fits-all” approach may not be appropriate for all stakeholders. As a result, in PSAB’s 2017-2022 Strategic Plan, the Board signaled intent to understand the needs and concerns of GNPOs and consider if some standards should be applied differently by them. In 2018, PSAB consulted with over 100 GNPO stakeholders to understand their fiscal and regulatory environment, their financial reporting needs, and their financial reporting perspectives in its first Consultation Paper. Diversity in the financial reporting framework, presentation of net debt and fund accounting, the impact of balanced budget requirements and endowments were some of the items stakeholders raised. In January 2021, PSAB released a second Consultation Paper. The purpose of the paper was to:

- summarize the feedback to Consultation Paper I;
- describe the options considered for a GNPO Strategy;
- describe the decision-making criteria used to evaluate the options; and
- propose a GNPO Strategy.

The deadline to respond to the Consultation paper ended June 30, 2021 and the PSAB is deliberating the feedback received.

International strategy

The PSAB has reviewed its current approach towards International Public Sector Accounting Standards (IPSAS) with the intent of developing options for its International Strategy. At its May 2020 meeting, PSAB decided that it will adapt IPSAS principles when developing future Canadian Public Sector Accounting Standards for the Public Sector Accounting Handbook. PSAB has issued a brief document summarizing its decision and what it means, entitled [In Brief – A plain and simple overview of PSAB’s 2020 decision to adapt IPSAS principles when developing future standards](#), as well as the [Basis for Conclusions](#) on how it reached its decision. This decision applies to all projects beginning on or after April 1, 2021.

Concepts underlying financial performance

In response to feedback from stakeholders, the PSAB is proposing changes to its conceptual framework and its reporting model with a focus on measuring the financial performance of public sector entities. A conceptual framework is a clear set of related concepts that act as the foundation for the development of standards and the application of professional judgment. In January 2021, PSAB issued four important exposure drafts:

- *The Conceptual Framework for Financial Reporting in the Public Sector* - PSAB has proposed to issue a revised Conceptual Framework that would include 10 chapters:
 - Chapter 1: Introduction to the Conceptual Framework
 - Chapter 2: Characteristics of public sector entities
 - Chapter 3: Financial reporting objective
 - Chapter 4: Role of financial statements
 - Chapter 5: Financial statement foundations
 - Chapter 6: Financial statement objectives
 - Chapter 7: Financial statement information
 - Chapter 8: Elements of financial statements
 - Chapter 9: Recognition and measurement in financial statements
 - Chapter 10: Presentation concepts for financial statements

The proposed Conceptual Framework would replace the existing conceptual framework in Section PS 1000 *Financial Statement Concepts* and Section PS 1100 *Financial Statement Objectives*

- *Financial Statement Presentation, Proposed Section PS 1202* – PSAB has proposed replacing the existing reporting model standard in Section PS 1201 *Financial Statement Presentation*. The proposed changes would make some significant changes to financial presentation for public sector entities
- *Consequential Amendments Arising from the Proposed Conceptual Framework* – This Exposure Draft will summarize the implications for the rest of the CPA Canada Public Sector Accounting (PSA) Handbook; and
- *Consequential Amendments Arising from the Financial Statement Presentation Standard, Proposed Section PS 1202* – This Exposure Draft will summarize the implications for the rest of the PSA Handbook as a result of new proposed Section PS 1202.

The deadline for responses to the exposure drafts was June 30, 2021 and the PSAB is deliberating the feedback received.

Appendix G – Cybersecurity

Cybersecurity is the practice of protecting computers, data, networks and other electronic systems from malicious attacks. Below, we summarize the cybersecurity threat and how we can help you manage that threat.

Cybersecurity risk

As organizations become increasingly dependent on digital technology, storing valuable information in multiple places, the opportunities for cyber criminals continue to grow. Cyber-attacks today are more focused, skilful and ambitious, and geographical borders are meaningless. Regulators and stakeholders, including customers, are increasing the pressure on organizations to manage these risks. In order to properly protect themselves, organizations must understand what weaknesses attackers could exploit, how to respond to security incidents and how areas such as access to confidential data should be managed.

Management should continue to respond to these risks by:

- Assessing the people, processes and technology associated with their cybersecurity program, including management of the program, data security, cybersecurity awareness and training, and assessment of external risks
- Improving the cybersecurity function by remediating identified vulnerabilities, developing new strategies, enhancing existing facilities, and establishing policies, controls and processes
- Developing a cybersecurity breach or attack response plan, which involves providing training for the people who will execute the response, determining the procedures that will be followed, and securing external resources to support the process as needed

How Grant Thornton can help

Our cybersecurity solutions address a variety of complex security requirements, helping you build a resilient business that is prepared for cyber-attacks.

We can help you:

- Prepare

We help you understand your current exposure to cybersecurity risk and support you to develop an effective security capability. Our services include cybersecurity risk and threat assessments; security policy development; security process or technical assessments; and third-party cybersecurity assurance.

- Protect

We develop and implement the technical framework and broader processes required to protect. We can help you with security architecture; security technology implementations; security process design and implementation; identity and access management; privacy and data protection; data classification; enterprise application integrity; business continuity and disaster recovery; and penetration testing.

- React

We work with you to support and monitor your cybersecurity operations, and help you to respond rapidly and forensically in the event of a security or data breach.

- Change

We can help you improve and better manage your cybersecurity capability. Our services include security program strategy and planning, security governance; and security awareness.

If you would like to discuss cybersecurity risks in more detail or learn more about how Grant Thornton can help your organization respond to cybersecurity risks, we would be happy to arrange a meeting to discuss this topic with you in detail or, alternatively, you may contact our cybersecurity team directly at +1-844-40-CYBER (+1-844-402-9237).

**THE CORPORATION OF THE MUNICIPALITY OF
CALVIN TRUST FUNDS**

FINANCIAL STATEMENTS

DECEMBER 31, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
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Statement of Change in Net Financial Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7

DRAFT - FOR DISCUSSION PURPOSES ONLY

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Municipality of Calvin

Opinion

We have audited the financial statements of The Corporation of the Municipality of Calvin Trust Funds ("the Trust Funds"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and accumulated surplus, change in net financial assets and cash flows 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 Corporation of the Municipality of Calvin Trust Funds as at December 31, 2021, and its results of operations, its changes in its net financial assets, 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust Funds 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 these 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 Trust Fund's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust Funds or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 Trust Fund'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 Trust Fund'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 Trust Funds 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.

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 28,593	\$ 27,557
Accounts receivable	1,479	951
Total Financial Asset, Net Financial Assets and Accumulated Surplus	\$ 30,072	\$ 28,508

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021	2020
Revenue		
Capital receipts	\$ 1,564	\$ 1,350
Annual Surplus	1,564	1,350
Accumulated Surplus, beginning of year	28,508	27,158
Accumulated Surplus, end of year	\$ 30,072	\$ 28,508

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021	2020
Annual surplus and increase in net financial assets	\$ 1,564	\$ 1,350
Net financial assets, beginning of year	28,508	27,158
Net financial assets, end of year	\$ 30,072	\$ 28,508

DRAFT - FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021	2020
Operating transactions		
Annual surplus	\$ 1,564	\$ 1,350
Changes in non-cash items:		
Accounts receivable	(528)	(951)
Accounts payable and accrued liabilities	-	(110)
Cash provided by operating transactions	1,036	289
Net change in cash and cash equivalents	1,036	289
Cash and cash equivalents, beginning of year	27,557	27,268
Cash and cash equivalents, end of year	\$ 28,593	\$ 27,557

DRAFT - FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2021

MANAGEMENT RESPONSIBILITY

The financial statements of the trust funds of the Corporation of the Municipality of Calvin (the "Municipality") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of 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.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are 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 financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Municipality are as follows:

- (i) Reporting Entity
The financial statements reflect the assets, liabilities, revenue and expenses of the Municipality's trust funds. The Municipality's assets, liabilities, revenue and expenses are reported separately in the Municipality's financial statements.
- (ii) Basis of accounting
Sources of revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is 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.
- (iii) Cash and cash equivalents
Cash and cash equivalents include balances held at financial institutions.
- (iv) Use of Estimates
The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.
- (v) Revenue Recognition
Capital receipts are recognized when received. Interest is recognized when earned.

2. CARE AND MAINTENANCE FUND

The care and maintenance fund administered by the Municipality is funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom can be used to perform maintenance at the Municipality's cemetery. The operations and investments of the fund are undertaken by the Municipality in accordance with the regulations of the Funeral, Burial and Cremation Services Act, 2002.

Good evening Mayor and Councillors, thank you for your time this evening. The Calvin Womens Association would like to ask for use of the Community Center free of charge to host a spaghetti dinner fundraiser with a silent auction and bake sale. We are hoping to hold this event during Fathers Day weekend on June 18 with proceeds going towards the Calvin Working All together fundraiser initiative.

Moving forward we would like to request free use of the hall for fundraising efforts, with a potential 6 month trial to save on council meeting time and instead book the events through the main township office.

We respectfully request that resolutions be brought forward at the next meeting for both requests. Thank you so much for your time,

Calvin Women's Association

5. Reports from Municipal Officers



MUNICIPALITY OF CALVIN

1355 PEDDLERS DRIVE, MATTAWA ON, P0H 1V0

Tel: (705) 744-2700 • Fax: (705) 744-0309

building@calvintownhsip.ca • www.calvintownship.ca

BUILDING REPORT

MONTH: April, 2022

1. NUMBER OF PERMITS ISSUED	0
2. TOTAL MONTHLY VALUE	\$0
3. TOTAL FEES COLLECTED	\$0
4. TOTAL BUILDING VALUE TO DATE	\$101,627
5. TOTAL FEES COLLECTED TO DATE	\$380

COMMENTS:

Permit:

Notes:

A handwritten signature in black ink, appearing to read "Shane Conrad", is written over a horizontal line.

SHANE CONRAD
CHIEF BUILDING OFFICIAL

MUNICIPALITY OF CALVIN REPORT TO COUNCIL

REPORT DATE: CW 05/10/22

Written Report Only

PREPARED BY: Roads Superintendent – Chris Whalley

SUBJECT: Roads Report – Roads Department April 2022

1. We have a new entrance going in off of Moreau road for a new dwelling. As usual, the customer supplies the recommended culvert, as per the entrance permit, and the municipality does the installation.

2. The roads department has been grading all roads throughout the township, at least once every week during the month of April. There was a lot of rain in the early part of April, causing a lot of potholes and rough roads. We also levelled off frost heaves and filled sink holes. Belanger Bus line has been very helpful to notify us, as to any potential hazards along their Bus routes. Sink holes can develop, mainly at cross culverts, overnight and can be a potential hazard that needs to be addressed as soon as possible.

3. We have started sweeping up winter sand along our main Hard Surface roads, and bridges. We mainly only sweep on wet or rainy days to avoid any potential dust issues. We try to sweep the sand into piles, where we can pick it up and re-use. We've had to order in a new set of sweeper wafers. We will continue with the sweeping, when we receive the new wafers and have them installed on our power sweeper.

4. Saturday April 9th, I attended the BLS, CPR/AED training and re-certification at the Calvin Hall.

5. Friday April 22nd we Cold Patched potholes and cracks in the Main Road Hard Surface.

6. We have a cross culvert failing on Peddlers drive, just east of the Hackenbroke bridge. We have a replacement culvert (900mm x 14meters) in stock. The deterioration of that culvert has caused several sink holes at that location this spring. We have applied for under ground cable locates (UGL's) in that area and will install the new cross culvert as soon as possible.

7. Winter Standby for weekends, for the roads crew has ended April 30th as usual.

Chris Whalley
Roads Superintendent
Municipality of Calvin

MUNICIPALITY OF CALVIN
REPORT TO COUNCIL
Recreation, Cemetery, Landfill JG2022-10

REPORT DATE: 29/04/2022

ORIGINATOR: Jacob Grove – Recreation Manager

SUBJECT:

BACKGROUND

Council expressed interest in applying for the Ontario Trillium Fund Capital Grant, closing August 3rd.

Additional Information

Attached to this report is a project plan for improving the energy efficiency of the rink building.

The purpose of this project plan is set the scope of the project. Once the project plan is completed it will be used in obtaining quotes for the project. When all the cost of the project are known then staff will proceed with the grant application.

Recommendation

Council is requested to review the project plan and bring any suggestions and recommendations to the council meeting.

Respectfully submitted;



Jacob Grove
Recreation Manager

Clerk - Treasurer

PROJECT MANAGEMENT PLAN

Energy Efficiency Improvements to Rink Building



The Corporation of the Municipality of Calvin

Instructions

Document Purpose

The Project Management Plan defines the project objective and scope as well as how it is executed, monitored, and controlled during the Delivery Stage.

Who Produces This Document

The Clerk-Treasurer in conjunction with Council produces the Project Management Plan in collaboration with the project team members and in consultation with the functional organizations involved in the managerial and technical processes described herein.

DRAFT

Revision History

Version Number	Description	Date Modified	Author
1.0			

DRAFT

Authority Signatures

The Clerk-Treasurer and Council agree to deliver the Delivery Stage of this project in accordance with this Project Management Plan and amend it periodically as project parameters change.

Prepared by:
Signature
_____, Clerk-Treasurer

Prepared by:
Signature
<u>Ian Pennell, Mayor</u>

DRAFT

EXECUTIVE SUMMARY

Council would like to look into the modernization of the Rink Building located at 1355 Peddlers drive. The public is currently using the Rink Building for the change rooms and out house facility. Staff uses the Rink Building as a work shop and storage.

1 Integration Management

Permits may be required from the following:

- Locate permit any digging near the underground hydro lines.
- Electrical permit should any electrical work be included in the project.
- Building permit should any structural changes be made.

Whether permits are required will depend on the work to be done to develop the area. Applications will be submitted by the Electrician and the Recreation Manager.

1.1 Roles and Responsibilities

Council- Directs Staff as to what will be done to modernize the Rink Building.

Staff - Applies for and obtains the appropriate permits. The appropriate manager will oversee the progress and report back to Council.

- Obtain quotes from qualified contractors to determine project cost for future application for funding.
- Review Ontario Trillium Fund (OTF) eligibility criteria once final pros criteria is published to determine project fit with OTF (expected late July).
- Proceed with application for funding to OTF (anticipated to be in August, by deadline).
- Inform council of funding decision (expected to be November) and proceed accordingly.

Contractor - carries out the physical modernization of the Rink building.

1.2 Change Management

Major changes from the project plan will require the approval of Council before proceeding.

Minor changes from the project plan will require the approval of the appropriate manager and will be reported back to Council.

1.2.1 Issue Management

Progress on the project plan will be provided to the appropriate manager on a bi-weekly basis and in turn reported to Council. Should an issue arise that could cause a major change to the project plan, it will be brought to Council for a final decision on how to proceed. If the issue does not or the change to the project plan is minimal then the appropriate manager for the work will make the decision so as to not hold up the progress of the project.

1.3 Project Close Out

A final report prepared by the Recreation Manager and Clerk-Treasurer will be provided to Council when the project has been completed. Any surplus resources will be distributed appropriately amongst the respective departments as per resolution of Council.

2 Scope Management

Progress reports will be provided to Council on a monthly basis. Any issues or activities outside the scope of the project will be discussed at that time, a response to the issues will be decided by Council and adopted by resolution.

Activities In Scope	Activities Out of Scope
Exterior insulation and wall finishing	Roof finishing
Install insulated exterior door	Installation of running water in outhouse
Replacement of weeping tile	Holding tank / weeping bed
Heating system modernisation	Window replacement

2.1 Requirements Management

The requirements will be determined by Council before the project begins with a resolution.

2.2 Project Deliverables

Deliverable	Department	Delivery Date
Improved energy efficiency	Recreation/Administration	TBD
Improved heat distribution	Recreation	TBD

3 Schedule Management

3.1 Milestones

The Recreation Departments will be required to complete this project. A schedule will determined by the department head so as to not interfere with annual required projects.

Description	Forecast Date	Gate / Approval
Appropriate Permits Obtained	TBD	
Insulation and wall finishing	TBD	
Door replacement	TBD	
Weeping tile replacement	TBD	
Installation of new heating system	TBD	

4 Cost Management

The costs associated with this project will be included in the 2023 Recreation Budget.

Estimation

A budgeted amount will be determined by obtaining quotations from the appropriate contractor for labour and building materials. Time estimates will be determined by the Recreation Manager in consultation with the Contractors. The estimated values and actuals will be tracked throughout the process and will be included in the monthly reports to Council.

Budget Control

Any costs not included in the budgeted amount will need to be approved by Council by resolution.

5 Quality Management

5.1 Quality Assurance and Control

Quality Assurance and Control will be monitored on a weekly basis by the department head and monthly reports will be provided to Council and the public.

6 Human Resource Management

The Recreation Department will be contracting out this project. A schedule will be determined by the department head so as to not interfere with regularly required work.

7 Communications Management

Progress reports will be provided to Council on a monthly basis. Any issues or activities outside the scope of the project will be discussed at that time, a response to the issues will be decided by Council and adopted by resolution.

8 Risk Management

The risk involved in this project will be related to unforeseen issues due to obtaining appropriate permits and any structural issues as well as any time and cost overages needed to correct these issues.

9 Procurement Management

Any procurement required for this project will follow the Procurement By-Law #2004-022

10 REFERENCES

The following documents are attached to this Project Plan for immediate reference.

Appendix	Document Name	Date

MUNICIPALITY OF CALVIN
REPORT TO COUNCIL
Recreation, Cemetery, Landfill JG2022-09

REPORT DATE: 28/04/2022
PREPARED BY: Jacob Grove; Landfill, Cemetery, Recreation Manager
SUBJECT: Council Report

Recreation

Attached to this report is a copy of the Rink Maintenance Manual, the requested changes have been made and with council approval the new version will be adopted for the 2022-23 ice making season.

The lawn equipment has received its spring maintenance and is ready for use.

The dock was installed at the Smith Lake boat launch April 28th.

Spring cleanup has

Landfill

The 2021 DataCall has been completed and submitted. From this our recycling program cost \$28,586.56 for the year. This gave us a household cost of \$108.69. There was an increase of one tonne of recycling this year to 16.46 tonnes. We are still down approximately five tonnes from our 2019 recycling.

The wood pile was burnt on April 27th.

Cemetery

Spring Clean-up at of the grounds has begun.

Respectfully submitted;



Jacob Grove
Landfill, Cemetery, Recreation Manager
Municipality of Calvin

Clerk - Treasurer
Municipality of Calvin



Municipality of Calvin –
Ice Building and
Maintenance Manual

Responsibilities of Staff **and Volunteers**

The Ice Building and Maintenance Manual

Purpose:

To establish clear responsibilities staff and volunteers in the process of the building and the maintenance our outdoor ice skating rink.

Municipal Responsibilities

1. Build and maintain the municipal outdoor ice surface in conjunction with the fire department.
2. Provide suitable training for volunteers with information on how to effectively maintain our outdoor ice surface, how to complete the daily inspection logs, properly manage risk, health and safety procedures, etc.
3. Deliver and sign-out any necessary equipment that may include shovels, hoses, spray nozzles, etc.
4. Post appropriate signs at the ice rink to address risk management (Attachment 3).
5. Complete a thorough review of the ice rink installation on a once a week basis and document the findings on an inspection log. Discuss any observed issues or concerns with the volunteers.
6. Respond to or appropriately direct emergency situations to the proper authorities.
7. Follow-up on concerns respecting the improper use of the ice rink.
8. Periodically check all equipment for damages, especially the hockey nets. If caught in time, a minor repair is preferable and less expensive than a major one.
9. Rink signs announcing rules and hours of operation should be fastened securely out of reach of participants. Eight to ten feet above the ground is the minimum height recommended.

Volunteer Responsibilities

1. All volunteers must participate in training by Calvin staff to acknowledge their roles and responsibilities prior to the set-up and operation of an outdoor rink. Training topics will cover such aspects as proper use of equipment, maintenance, managing risk, health and safety procedures and volunteer safety.
2. Volunteers are required to immediately report any serious issues, accidents or medical emergencies that they have personally observed or have been made aware of.
3. It is recommended that volunteers work in pairs throughout the winter season to help keep the ice rink properly maintained.
4. Volunteers will typically be required after 4pm on weekdays and on weekends unless otherwise requested by staff.

Volunteer Training

Volunteer recruiting will be done through advertising in the September, October and November Calvin Monthly Newsletter. Volunteer applications will be accepted until December 1st and training will be completed by December 15th.

Ice Building and Maintenance Procedure

Ice Building Procedure – TO BE COMPLETED BY STAFF

How to lay the first sheet of ice.

1. Snow should be kept off the planned rink area to allow the frost to freeze the ground. This will ensure that there will be level ground for the rink liner to be installed.
2. The temperature must be consistently below freezing. Recommended temperature is between -10°C and -17°C.
3. Install the rink liner and add water to cover the shallowest point with 90 mm of water. It is recommended that the water be added from the fire truck versus a garden hose for a smoother ice surface.
4. Once water is completely frozen which should take approximately 3 – 4 days after initial flooding, install kick plate and cut off liner above kick plate.

Maintaining a Good Ice Surface

Flood as often as possible. Build up the sheet's thickness so that on mild days the rink can withstand the sun without patches of liner showing through and chunks breaking off the surface. **Caution:** Make certain that each flood is frozen solid prior to adding another.

- The ice surface must be scraped clean of all snow, ice chips, flakes and dirt before flooding. Make sure the edge of the scraper is straight.
- It is very important, when removing the snow for the ice surface, not to block the entrance used by the machinery and/or vehicles. Throw the snow clear of this entrance. The entrance for emergency access must be kept clear at all times.
- Good ice is clean ice, not covered by dirt or litter. This is primarily a participant concern, however, proper supervision will increase awareness and lessen the maintenance frustrations. Smoking on the ice surface ~~should be discouraged~~ is not permitted as a lit cigarette butt can melt and mar a good skating surface.
- Be aware that many individuals using the rink will be wearing boots or rubbers rather than skates. Restrict the use of salt or sand in areas such as walkways, the equipment storage area, parking lot, etc. otherwise this salt or sand will eventually end up on your rink causing you maintenance problems.
- "An Ounce of Prevention" ... Ongoing repairs to cracks and chips in the ice surface is more desirable than attempting to repair damages to the ice surface through flooding alone.

The Steps for Repairing a Crack, Chip or Hole are:

1. Sweep or clean the hole of all snow or ice chips.
2. Mix a slush mixture of snow and water.
3. Pack the slush in the hole.
4. Level off the slush with a shovel, trowel, hockey stick or puck, etc.
5. (Optional) Sprinkle with a light flood of water.
6. Keep people from skating on the spot until frozen (see diagram).

- Shell Ice ... During your flooding, whether it be on your initial sheet or ongoing throughout the winter, be aware of shell ice. Shell ice occurs when for some reason or another, an air bubble is frozen into the surface. Shell ice is characterized by a white patch of thin brittle ice that is easily broken. When broken, the layer of ice underneath is exposed.

How do you Deal with Shell Ice?

1. Break the surface.
2. Remove the brittle ice completely.
3. Pack solid with a mixture of snow and water.
4. Level with shovel, trowel, hockey stick, etc. and remove excess slush.
5. Avoid stepping or skating on this area until frozen solid (see diagram).

Care of Equipment

The proper care of equipment will insure that when it is required, it will be available. Consider the following hints or suggestions on proper maintenance:

- Please do not leave any equipment outdoors overnight and return the equipment to the storage room when not in service.
- Please do not leave shovels or brooms lying around.
- To drain the garden hose, please elevate the hose nearest the tap and walk towards the nozzle. Any water remaining within the hose should drain. This will minimize excess water or ice buildup in the hose.
- Please be certain that the water is shut off completely after every use.
- Please keep the storage area clean at all times.
- Please don't leave the storage area unlocked or unattended.
- If straw brooms are used for sweeping around the edges, please monitor when they begin to lose their straw. The presence of large amounts of straw when flooding reduces the quality of the ice. Please request a new broom when this begins to occur.

Ice Problems that May Occur

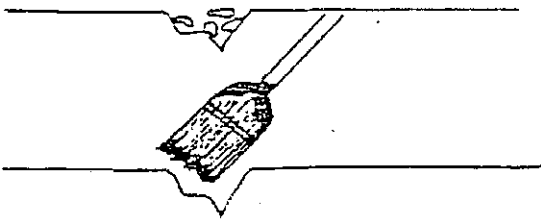
Some of the more common problems are:

1. Your nozzle doesn't fit, doesn't work or is leaking.
2. Your hose leaks or has a split.
3. Your water line is frozen or has burst.
4. Your scraper or shovel handle gets broken.
5. The storage area or ice surface has been vandalized.

The Recreation Department will provide training on general use of the equipment.

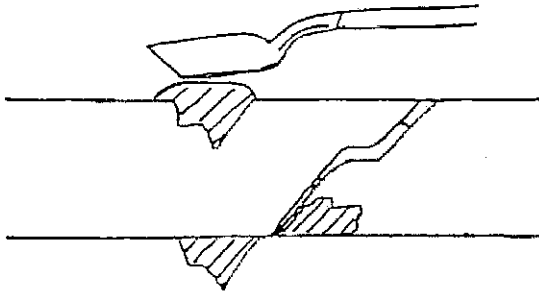
The Municipality is not responsible for the replacement or repair of damaged equipment that does not belong to the Municipality.

How to Repair Holes, Cracks or Shell Ice



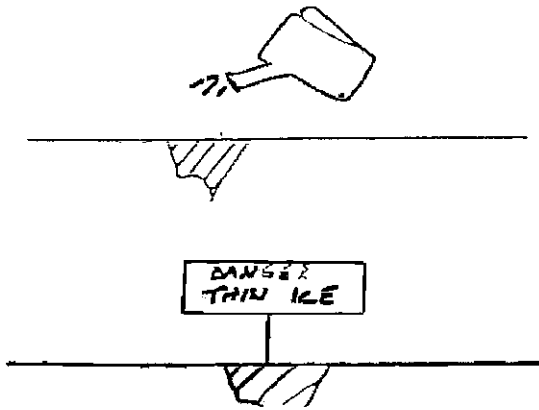
Uh Oh

Clean



Pack Slush

Level



Sprinkle

No Skating

Outdoor Skating Rink Log Sheet for Municipal Staff

Location:	Time:	Day of Week:	Year:	Month	Day
Weather Conditions & Temperature:					
Daily Average Attendance: Morning: [] Afternoon:[] Evening: [] Daily Total : []					

Inspected	Good (X)	Fair (X)	Poor (X)	Corrective Action Taken	Operator (Please Print)
Ice Surface					
Rink Boards/Snow					
Perimeter of Rink					
Storage Area					
Equipment					
Garbage Containers					
Signs					
Fencing					
Parking Lot					
Walkways					
Emergency Vehicle Access					
<u>Outhouse</u>					

Notes:

"Daily" Risk Management Report

Time	AM	PM	Identify Condition & Corrective Action Taken	Operator (Please Print)
:				
:				
:				
:				

Comments: (Describe any extraordinary circumstances and action taken)

What to do in case of Accident or Incident

Deal with medical emergencies immediately by calling "911" from the nearest phone.

If a problem arises volunteers should call the appropriate Recreation Department staff at 705-744-2700, during regular working hours or 705-497-6961, after hours. On evenings and weekends volunteers will receive a call back as soon as possible from an on-duty supervisor.

In all cases, be prepared to give the following information:

1. Your name and phone number.
2. The name and location.
3. The problem – as you see it.

Note: It is important that all persons involved in maintaining, flooding and operating the rink carefully complete the log sheets documenting the work performed. The log sheets you provide to the Recreation Supervisor will be kept in Municipal files. This documentation, along with completed, signed accident/incident report forms will be maintained for reference should any injury become the basis of an inquiry or legal claim.

ATTACHMENT 2

Outdoor Ice Rink Daily Inspection Form for Volunteers

Date/Time: _____ Volunteer Name(s): _____

Signature(s): _____ Hours Worked: _____

ITEM	ACCEPTABLE CONDITION	NATURE OF DEFECT
Perimeter Boards (Snow Clear from top and bottom of boards)		
Ice Surface Condition		
Lighting (on/off and after 5pm only)		
Parking		
Emergency Access (Access to Change Room and Rink – Clear of Snow)		
Other		

NOTES:

- 1) A inspection sheet must be completed and left in the designated area in the change room.
- 2) Ice Skating Rink defects shall be reported immediately. Please contact the Municipality of Calvin by e-mail at fire@calvintownship.ca or by telephone at 705-744-2700 or After Hours at 705-497-6961.

ATTACHMENT 3



Outdoor Ice Skating Rink

Rules and Regulations

- Inspect Ice surface prior to use
- Children ~~should~~ be supervised at all times
- Helmets and other safety equipment is strongly recommended
 - Alcohol is prohibited
 - Be considerate of others
- Hours of operation: 7:00am to Midnight

To report dangerour conditions or any damaged equipment,
please call 705-744-2700 or after hours—705-497-6961

7. Action Letters



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: [Click or tap here to enter text.](#)

Moved By: [Choose a name.](#)

Seconded By: [Choose a name.](#)

NOW THEREFORE BE IT RESOLVED THAT:

“That Council for the Corporation of the Municipality of Calvin approves the Tuesday, May 10, 2022 Agenda as is with no additions, amendments, or deletions..”

Result [Options.](#)

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijn	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: [Click or tap here to enter text.](#)

Moved By: [Choose a name.](#)

Seconded By: [Choose a name.](#)

NOW THEREFORE BE IT RESOLVED THAT:

“That Council for the Corporation of the Municipality of Calvin, in honour of the 50th Anniversary of the North Bay-Mattawa Conservation Authority and NBMCA’s contributions to the social, economic and environmental well being of the Township of Calvin, Mayor Ian Pennell and Council do hereby proclaim May as North Bay-Mattawa Conservation Authority 50th Anniversary Celebration Month.”

Result [Options.](#)

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijn	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>

MOTION FOR PROCLAMATION

May 2022

North Bay-Mattawa Conservation Authority 50th Anniversary Celebration Month

- WHEREAS:** the Township of Calvin recognizes the important social, environmental and economic value of healthy watersheds to our residents, visitors, businesses and eco-tourists; and
- WHEREAS:** the North Bay-Mattawa Conservation Authority is a community-based, environmental organization which has been providing leadership in watershed management to the Township of Calvin and our neighbouring municipalities since 1972; and
- WHEREAS:** the North Bay-Mattawa Conservation Authority plays a crucial role in supporting science-based decision making in watershed planning, development, resource management, flood forecasting, drinking water source protection, water quality monitoring, conservation land management, stewardship and education; and
- WHEREAS:** the Township of Calvin recognizes, appreciates and values the expertise, advice and leadership of the North Bay-Mattawa Conservation Authority in balancing human needs with the needs of the natural environment on a watershed basis;
- WHEREAS:** the North Bay-Mattawa Conservation Authority recognizes that protecting and conserving our watershed relies on collaboration and cooperation with individuals, organizations, and communities and is celebrating its 50th anniversary by recognizing others who are “watershed heroes”; and
- THEREFORE,** in honour of the 50th Anniversary of the North Bay-Mattawa Conservation Authority and NBMCA’s contributions to the social, economic and environmental well being of the Township of Calvin Mayor Ian Pennell and Council do hereby proclaim May as North Bay-Mattawa Conservation Authority 50th Anniversary Celebration Month.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY -LAW NO. 2022-033

BEING a By- Law to establish and maintain a system for the disposal of garbage and other refuse.

WHEREAS the *Municipal Act* S.O. 2001, c.25, section 10(1), as amended, states that a single tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public;

AND WHEREAS the *Municipal Act* S.O. 2001, c.25, section 10(2)7, as amended, provides that a single- tier municipality may pass by-laws respecting matters pertaining to services and things that the municipality is authorized to provide under subsection (1);

AND WHEREAS the Council for the Corporation of the Municipality of Calvin deems it desirable to amend by-law no. 2002-010 to establish and maintain a system for the removal and disposal of garbage, and for contracting with any person for the removal and disposal by him/her of garbage and other refuse upon such terms and conditions as may be considered expedient;

NOW THEREFORE the Council of the Corporation of the Municipality of Calvin enacts as follows:

1. DEFINITIONS

"Garbage" shall mean waste food or any putrescible organic matter resulting from the preparation, serving and consumption of edible food.

"Other refuse" shall mean discarded materials and goods incidental to the operations of households and business establishments.

"Site" shall mean the Calvin Waste Disposal Site at Lot 21, Concession 3, Calvin Township.

"Rubbish" shall include the sweepings and cleaning from yards, basements, sheds or other places, and branches cut from trees or shrubs, boxes, barrels, or other containers, excelsior and other packing materials.

2. HOURS OF OPERATION

The gate at the site shall be locked when the Site is closed.

The Site shall be open as follows:

May 1 to Sept. 30	(a) Tuesday	1:00 p.m. to 6:00 p.m.
	(b) Saturday	10:00 a.m. to 3:00 p.m.
Oct. 1 to April 30	(a) Tuesday	1:00 p.m. to 4:00 p.m.
	(b) Saturday	10:00 a.m. to 3:00 p.m.

3. UNAUTHORIZED DISPOSAL

- a) No person shall deposit or cause to be deposited any garbage, domestic or commercial refuse or rubbish within the township limits other than at the Calvin Waste Disposal Site.
- b) All garbage, refuse or other materials shall only be discharged under the direction of the Site attendant.
- c) No person other than a resident of the municipality or authorized personnel shall deposit garbage at the Site unless authorized or otherwise prearranged by Council.
- d) No unauthorized person shall set fire at the Site.
- e) No trespassing. No unauthorized person shall enter the Site other than during the hours of operation.
- f) Hunting is prohibited on the Site.
- g) Scavenging is prohibited at the Site.
- h) No person shall deposit garbage, refuse, rubbish or any waste materials at the locked gates when the Site is closed.
- i) No person shall deposit the following unacceptable materials; large rocks, stumps, animal carcasses, sewage, animal waste, toxic or hazardous wastes, chemicals, explosives, volatile materials, pathological waste or used vehicles at the Site. Any divertible materials shall not be deposited in the landfill.

4. RECYCLING

The recycling depot is located at the Site.

The recycling depot shall receive all recyclable materials that are

- a) approved for removal by our contractor (subject to market conditions),
- b) approved by the Site attendant

A list of acceptable recyclable materials shall be available at the Site from the Site attendant on duty.

All materials being brought free of charge into the recycling depot shall be clean and deposited in an orderly fashion under the supervision of the Site attendant.

5. SITE PASS CARDS

A Site pass card shall be issued to each household within the Municipality of Calvin which will allow one hundred and four (104) bags per year, per household. Thereafter, a fee of one dollar (\$1.00) per bag will be charged. Pass cards may be used by the householder directly or be turned over to a garbage hauler who will in turn use them at the Site accordingly to service house holder garbage needs. All pass cards must be presented to the Site attendant to gain admission to the Site.

6. WASTE DISPOSAL BAGS

Waste shall be brought to the Site in transparent bags.

7. TIPPING FEES

Tipping fees (user fees) shall be printed clearly on the Site pass card.

8. ENFORCEMENT

Any police officer, provincial offences officer or employee of the Municipality whose duties include the enforcement of this by-law, is authorized to enforce this by-law pursuant to the provisions hereof, the Municipal Act, 2001 S.O. 2001, c. 25 as amended or any successor thereof, and the Provincial Offences Act, R.S.O. 1990, c.P.33, or any successor thereof.

9. OFFENCES

Any person who contravenes any provisions of this by-law is guilty of an offence and on conviction is liable to a fine, penalty or order as provided for in the Provincial Offences Act, R.S.O. 1990, c. P. 33, as amended, or any successor thereof, or in the Municipal Act, 2001, S.O. 2001, c.25, as amended or any successor thereof.

10. This By-Law rescinds By-Law No. 2019-021.

11. This By-Law comes into full force and effect upon the passing thereof.

Read a first, second and third time and finally passed this 10th day of May, 2022.

Adopted by Resolution _____ this 10th Day of May 2022.

MAYOR

CLERK- TREASURER

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BYLAW NUMBER 2022-034

BEING A BY-LAW TO APPOINT A TREASURER

Legal Authority

Scope of Powers

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person

Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council

Section 5 (1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Appoint a Treasurer

Section 286(1) of the *Municipal Act* provides that the municipality shall appoint a treasurer who is responsible for handling all of the financial affairs of the municipality on behalf of and in the manner directed by the council of the municipality.

Direction

Council of the Corporation of the Municipality of Calvin deems it necessary and expedient to pass a bylaw to appoint a Treasurer

Council of the Corporation of the Municipality of Calvin therefore enacts as follows:

1. That Suzanne Fortin is hereby appointed Treasurer.
2. That the powers and duties of the Treasurer shall be as set forth in the *Municipal Act*, and every other Act that sets out powers and duties for a municipal Treasurer.
3. That this Bylaw supersedes any Bylaw previously passed that is contrary to this Bylaw.
4. This by-law takes effect on the day of its final passing.

Read a first, second and third time and finally passed this 10th day of May, 2022.

Adopted by Resolution _____ this 10th Day of May 2022.

MAYOR

CLERK



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: [Click or tap here to enter text.](#)

Moved By: [Choose a name.](#)

Seconded By: [Choose a name.](#)

NOW THEREFORE BE IT RESOLVED THAT:

“Council for the Corporation of the Municipality of Calvin hereby rescinds Bylaw 2022-021 being a bylaw to appoint Aleysha Blake as an Interim Deputy Treasurer and Bylaw 2022-022 being a bylaw to appoint Aleysha Blake as an Interim Deputy Clerk.”

Result [Options.](#)

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijn	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BYLAW NUMBER 2022-021

BEING A BY-LAW TO APPOINT AN INTERIM DEPUTY TREASURER

Legal Authority

Scope of Powers

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person

Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council

Section 5 (1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Municipal Administration

Section 227 of the *Municipal Act* provides it is the role of the officers and employees of the municipality to implement Council's decisions and establish administrative practices and procedures to carry out Council's decisions.

Deputy Treasurer

Section 286(2) of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended ("*Municipal Act*") provides that Council may by by-law appoint a Deputy Treasurer who shall have all the powers and duties of the Treasurer under the *Municipal Act* and every other Act.

Preamble

The *Municipal Act* allows municipalities to appoint a Deputy Treasurer who has the powers and authorities of the Treasurer.

It is important for the municipal business to continue in the absence of the Treasurer Council for the Corporation of the Municipality of Calvin requires a Deputy Treasurer on an interim basis while recruiting for a Municipal Administrator.

Decision

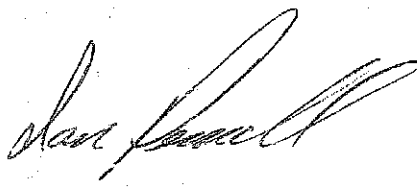
Council of the Corporation of the Municipality decides it in the best interest of the Corporation to appoint a Deputy Treasurer on an Interim basis.

Direction

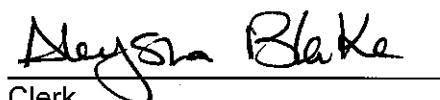
NOW THEREFORE the Council of the Corporation of the Municipality of Calvin directs as follows:

1. That Aleysha Blake is hereby appointed as the Interim Deputy Treasurer for the Corporation of the Municipality of Calvin.
2. That the powers and duties of the Deputy Treasurer shall be those powers and duties of the Treasurer as set forth in the *Municipal Act* and every other Act.
3. This by-law takes effect on the day of its final passing.

Read and adopted by Resolution #2022-069 this 8th Day of March 2022.



Mayor



Clerk
Deputy

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BYLAW NUMBER 2022-022

BEING A BY-LAW TO APPOINT AN INTERIM DEPUTY CLERK

Legal Authority

Scope of Powers

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person

Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council

Section 5(1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Municipal Administration

Section 227 of the *Municipal Act* provides it is the role of the officers and employees of the municipality to implement Council's decisions and establish administrative practices and procedures to carry out Council's decisions.

Deputy Clerk

Section 228(2) of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended ("*Municipal Act*") provides that Council may by by-law appoint a Deputy Clerk who shall have all the powers and duties of the Clerk under the *Municipal Act* and every other Act.

Preamble

The *Municipal Act* allows municipalities to appoint a Deputy Clerk who has the powers and authorities of the Clerk.

It is important for the municipal business to continue in the absence of the Clerk

Council for the Corporation of the Municipality of Calvin requires a Deputy Clerk on an interim basis while recruiting for a Municipal Administrator.

Decision

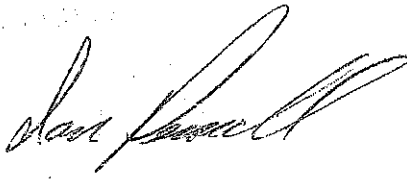
Council of the Corporation of the Municipality decides it in the best interest of the Corporation to appoint a Deputy Clerk on an Interim basis.

Direction

NOW THEREFORE the Council of the Corporation of the Municipality of Calvin directs as follows:

1. That Aleysha Blake is hereby appointed as the Interim Deputy Clerk for the Corporation of the Municipality of Calvin.
2. That the powers and duties of the Deputy Clerk shall be those powers and duties of the Clerk as set forth in the *Municipal Act* and every other Act.
3. This by-law takes effect on the day of its final passing.

Read and adopted by Resolution #2022-070 this 8th Day of March 2022.



Mayor



Clerk

Deputy.

CORPORATION OF THE MUNICIPALITY OF CALVIN


Resolution

DATE: April 14, 2020 NO. 2020-082

MOVED BY Sandy Cross

SECONDED BY Heather Olmstead

“That Council hereby authorizes that due to the Covid-19 pandemic, the need for physical distancing as well the measures that have been taken at the Calvin Landfill to abide by these mandates, the Municipality of Calvin will allow a temporary exemption to the “Landfill By-Law” 2019-021 Sections 8 and 9 during the Covid-19 pandemic. This exemption would allow for some divertible materials to be included with garbage during the pandemic only.”

CARRIED 

DIVISION VOTE

<u>NAME OF MEMBER OF COUNCIL</u>	<u>YEA</u>	<u>NAY</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

In the fall of 2020, a small group of volunteers came out to the Calvin Community Centre to help stage the hall in a wedding theme.

The thought process of this was to show what the hall could look like for potential wedding rentals. A photographer came and took a lot of gorgeous pictures that could be used to put on the municipal website to show what we have.

A special thanks to Michelle Lahay for the use of the chair covers, table clothes and plates as she usually rents these items out to people. The rest of the décor was supplied by Sandy and could be used for rental if someone was interested.

This leads to the donation that Sandy Cross is giving to the municipality for future use. The backdrop of 28 sheer curtains and hardware that hides the doors and T.V unit. And also, new silverware to serve 140 people basically 35 sets of four.



Welcome
-TO OUR WEDDING-


AUTOMATIC
CAUTION
DOOR
ACTIVATE SWITCH
TO OPERATE


PUSH TO OPEN





8. Information Letters

THE CORPORATION OF THE TOWN OF COCHRANE

REGULAR COUNCIL

DATE:

April 5, 2022

RESOLUTION NO.:

118 -2022

AGENDA ITEM NO.:

10.1

MOVED BY

Befisile

SECONDED BY

O'Connor

WHEREAS the Year of the Garden 2022 celebrates the Centennial of Canada's horticulture sector; and

WHEREAS gardens and gardening contribute to the quality of life of our municipality and create safe and healthy places where people can come together; and

WHEREAS the Year of the Garden 2022 will highlight and celebrate the important contribution of gardeners, our local gardening organizations, horticultural professionals and local horticultural businesses which contribute to garden culture and the experience garden of our municipality; and

WHEREAS gardens and gardening have helped us face the challenges of the COVID pandemic; and

WHEREAS Communities in Bloom in collaboration with the Canadian Garden Council, invites all municipalities to celebrate the Year of the Garden;

NOW THEREFORE BE IT RESOLVED THAT I, Mayor Denis Clement, on behalf of the Town of Cochrane do hereby proclaim 2022 as the Year of the Garden in celebration of the contribution of gardens and gardening to the development of our country, our municipality and the lives of our citizens in terms of health, quality of life and environmental challenges; and

THAT the Saturday before Father's Day, June 18, 2022, be recognized as Garden Day in the Town of Cochrane as a legacy of Canada's Year of the Garden 2022; and

THAT the Town of Cochrane is committed to be a Garden Friendly Town supporting the development of its garden culture; and

THAT all the municipalities across Canada be invited to proclaim 2022 to be the Year of the Garden in their respective municipalities, and that a copy of this resolution be provided to all municipalities of Ontario, and for that purpose.

THE CORPORATION OF THE TOWN OF COCHRANE

DECLARED THE MOTION

- CARRIED
- DEFEATED
- DEFERRED
- REFERRED TO: _____

RECORDED VOTE - Requested by: _____



Mayor (Acting Mayor)

RECORDED VOTE	FOR	AGAINST	CONFLICT	ABSENT
Daniel Bélisle				
Todd Calaiezzi				✓
Denis Clement				
Rodney Hoogenhoud				✓
Robert Hutchinson				
Desmond O'Connor				
Frank Sisco				

DECLARATION OF CONFLICT OF INTEREST

DISCLOSED HIS/HER INTEREST(S)

VACATED HIS/HER SEAT

ABSTAINED FROM DISCUSSION AND DID NOT VOTE ON THIS QUESTION.



CORPORATION OF THE TOWNSHIP OF ZORRA

274620 27th Line, PO Box 306 Ingersoll, ON, N5C 3K5
Ph. 519-485-2490 • 1-888-699-3868 • Fax 519-485-2520

Item 9(a)

Date: April 20, 2022

43-04-2022

Moved by Paul Mitchell

Seconded by Steve MacDonald

WHEREAS the Township of Zorra has experienced annual cost of premium increase of 17%, 24% and 20% in the last three years for insurance coverage for the municipality;

THEREFORE the Township of Zorra supports resolution 22-6-064 entitled "Request to the Province of Ontario for a Plan of Action to Address Joint and Several Liability," passed by the City of Barrie;

AND THAT the Township of Zorra supports resolution 080-22 passed by the Municipality of Mississippi Mills, regarding the Association of Municipalities of Ontario (AMO) submission entitled "Towards a Reasonable Balance: Addressing Growing Municipal Liability and Insurance Costs;"

AND THAT this motion of support and the two resolutions list above, be forwarded to Premier Doug Ford, Minister of Finance Peter Bethlenfalvy, Minister of Municipal Affairs and Housing Steve Clark, MPP for Oxford Ernie Hardeman, AMO and all Ontario municipalities.

Carried Defeated Recorded Vote Deferred

Recorded Vote:

	Yea	Nay
Mayor Ryan		
Councillor Forbes		
Councillor Davies		
Councillor Mitchell		
Councillor MacDonald		

Mayor

March 17, 2022

File: C00

The Honourable Doug Ford, MPP
Premier of Ontario
Premier's Office, 1 Queen's Park
Legislative Building, Room 281
Toronto ON M7A 1A1
premier@ontario.ca

Dear Premier Ford:

**Re: REQUEST TO THE PROVINCE OF ONTARIO FOR A PLAN OF ACTION
 TO ADDRESS JOINT AND SEVERAL LIABILITY**

On behalf of the Council of The Corporation of the City of Barrie, I wish to advise that on March 7, 2022, City Council adopted the following resolution regarding a Plan of Action to Address Joint and Several Liability:

**22-G-064 REQUEST TO THE PROVINCE OF ONTARIO FOR A PLAN OF ACTION TO ADDRESS
 JOINT AND SEVERAL LIABILITY**

WHEREAS the cost of municipal insurance in the Province of Ontario has continued to increase with especially large increases going into 2022; and

WHEREAS Joint and Several Liability continues to ask property taxpayers to carry the lion's share of a damage award when a municipality is found at minimum fault; and

WHEREAS these increases are unsustainable and unfair and eat at critical municipal services; and

WHEREAS the Association of Municipalities of Ontario outlined seven recommendations to address insurance issues including:

1. That the Provincial Government adopt a model of full proportionate liability to replace joint and several liability.
2. Implement enhancements to the existing limitations period including the continued applicability of the existing 10-day rule on slip and fall cases given recent judicial interpretations and whether a 1-year limitation period may be beneficial.
3. Implement a cap for economic loss awards.
4. Increase the catastrophic impairment default benefit limit to \$2 million and increase the third-party liability coverage to \$2 million in government regulated automobile insurance plans.

5. Assess and implement additional measures which would support lower premiums or alternatives to the provision of insurance services by other entities such as non-profit insurance reciprocals.
6. Compel the insurance industry to supply all necessary financial evidence including premiums, claims and deductible limit changes which support its own and municipal arguments as to the fiscal impact of joint and several liability.
7. Establish a provincial and municipal working group to consider the above and put forward recommendations to the Attorney General.

NOW THEREFORE BE IT RESOLVED that the Council for the Corporation of the City of Barrie call on the Province of Ontario to immediately review these recommendations despite COVID-19 delays, as insurance premiums will soon be out of reach for many communities and

BE IT FURTHER RESOLVED that this motion be provided to the Honourable Doug Ford, Premier of Ontario, the Honourable Peter Bethlenfalvy, Minister of Finance, the Honourable Doug Downey, Attorney General of Ontario and MPP for Barrie-Springwater, the Honourable Andrea Khanjin, MPP for Barrie-Innisfil, and all Ontario municipalities.

If you have any questions, please do not hesitate to contact the undersigned, wendy.cooke@barrie.ca or (705) 739.4220, Ext. 4560.

Yours truly,



Wendy Cooke
City Clerk/Director of Legislative and Court Services

WC/bt

Cc:

- The Honourable Peter Bethlenfalvy, Minister of Finance
- The Honourable Doug Downey, Attorney General and MPP for Barrie-Springwater
- The Honourable Andrea Khanjin, MPP for Barrie-Innisfil
- All Ontario municipalities



**The Corporation of the
Municipality of Mississippi Mills**

Council Meeting

Resolution Number 080-22

Title: Information List #05-22 Town of Bracebridge Resolution re: Joint and Several Liability Reform

Date: Tuesday, March 15, 2022

Moved by Councillor Holmes

Seconded by Councillor Dalgity

WHEREAS municipal governments provide essential services to the residents and businesses in their communities; and

WHEREAS the ability to provide those services is negatively impacted by exponentially rising insurance costs; and

WHEREAS one driver of rising insurance costs is the legal principle of “joint and several liability”, which assigns disproportionate liability to municipalities for an incident relative to their responsibility for it; and

WHEREAS the Government of Ontario has the authority and responsibility for the legal framework of “joint and several liability”; and

WHEREAS the Premier of Ontario committed to review the issue in 2018 with a view to helping municipal governments manage their risks and costs; and

WHEREAS the Provincial Review was conducted in 2019 with AMO and municipalities fully participating; and

WHEREAS the results of the Provincial Review have not been released and municipalities are still awaiting news of how the Attorney General will address this important matter; and

WHEREAS the Association of Municipalities of Ontario (AMO) on behalf of municipal governments has provided recommendations in their document “Towards a Reasonable Balance – Addressing Growing Municipal Liability and Insurance Costs” to align municipal liability with the proportionate responsibility for incidents and capping awards; and

WHEREAS The Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) has written to the Attorney General in support of the abovementioned recommendations provided by AMO;

NOW THEREFORE BE IT RESOLVED THAT THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS RESOLVES AS FOLLOWS:

1. That the Municipality of Mississippi Mills calls on the Attorney General of Ontario to work with municipal governments to put forward a plan of action to address “joint and several liability” before the end of the government’s current term.
2. That the Municipality of Mississippi Mills supports the seven (7) recommendations contained in the AMO submission “Towards a Reasonable Balance – Addressing Growing Municipal Liability and Insurance Costs” to re-establish the priority for provincial action on this issue.
3. That a copy of this resolution be forwarded to Attorney General, the Honourable Doug Downey; the Minister of Municipal Affairs and Housing, the Honourable Steve Clark; AMO President, Jamie McGarvey, AMCTO President, Sandra MacDonald; and all Municipalities in Ontario.

CARRIED

I, Casey Munro, Deputy Clerk for the Corporation of the Municipality of Mississippi Mills, do hereby certify that the above is a true copy of a resolution enacted by Council.



Casey Munro, Deputy Clerk

News release

Over 2,400 Nipissing-Timiskaming will see improved access to high-speed Internet

April 21, 2022 — North Bay, Ontario

Connecting all Canadians to broadband internet remains a high priority for the Government of Canada, especially in rural settings. Residents of Astorville, Bonfield, Calvin, East Ferris, Mattawa, and Rutherglen will be benefiting from a \$12,900,000 investment announced jointly by the Government of Canada and the Province of Ontario.

The Honourable Anthony Rota, Member of Parliament for Nipissing-Timiskaming says, “Broadband is critical infrastructure, and the pandemic has made this more apparent than ever. This investment will allow residents in Astorville, Bonfield, Calvin, East Ferris, Mattawa, and Rutherglen to have access to high-speed Internet, which will create jobs, improve health and safety for all, and help bridge the rural-urban divide.”

2,459 total homes will be connected through this project with Bell Canada providing the Internet service.

Rota says, “The COVID-19 pandemic has highlighted how much we rely on our Internet connections, making access to fast and reliable Internet service even more critical. People’s lives are moving more and more online, and the investments being made today will create incredible potential for our residents to work, learn and keep in touch with their loved ones from home.”

The Government of Canada has set a national target of connecting 98 per cent of Canadians by 2026 and 100 per cent by 2030.

“For too long, many rural Canadians have lacked access to high-speed Internet impacting the ability for business to create jobs and have improve access to health care and online learning services and that’s why this infrastructure is so critical across Canada and much needed in our riding,” says Rota.

These projects form part of a collaboration announced in July 2021 as part of a historic \$1.2 billion agreement to bring high-speed Internet to nearly 280,000 rural Ontario households in hundreds of other communities across the province.

Rota says, “The investments will allow small businesses that were previously unable to access new markets and stay in touch with clients due to connection limitations will now be able to take their businesses online – helping them and their customers interact with one another as we recover from the economic impacts of the pandemic.”

Quick facts

- The projects announced today are a part of a larger [announcement](#) made on April 19, 2022 by the Governments of Canada and Ontario announcing projects which will provide joint funding to bring high-speed Internet access to many communities in regions across Ontario.
- [Canada's Connectivity Strategy](#) aims to provide all Canadians with access to Internet speeds of at least 50 megabits per second (Mbps) download / 10 Mbps upload.
- The [Universal Broadband Fund](#) (UBF) is a \$2.75 billion investment by the Government of Canada designed to help connect 98 percent of Canadians to high-speed Internet by 2026 and achieve the national target of 100 percent connectivity by 2030. Only the hardest-to-reach households may take until 2030 to get connected.
- On July 29, 2021, a Canada-Ontario broadband partnership was [announced](#). This agreement will bring high-speed Internet access to more than 280,000 households across Ontario with a total investment of more than \$1.2 billion, co-funded equally by both levels of government.

Associated links

- [Universal Broadband Fund](#)
- [Backgrounder: Universal Broadband Fund and Telesat low Earth orbit capacity agreement](#)
- [Canada Infrastructure Bank](#)
- [High-Speed Access for All: Canada's Connectivity Strategy](#)
- [Ontario Connects: making high-speed Internet accessible in every community](#)

Matthew Sookram
Communications Manager | Chef de communication
Office of Hon. Anthony Rota | Bureau de l'hon. Anthony Rota
Member of Parliament | Député
Nipissing-Timiskaming
(705) 474-3700
Matthew.sookram.470@parl.gc.ca

Ministry of Finance

Provincial-Local Finance Division

Frost Building North
95 Grosvenor Street
Toronto, ON M7A 1Y7

Ministère des Finances

Division des relations provinciales
municipales en matière de finances

Édifice Frost Nord
95 rue Grosvenor
Toronto, ON M7A 1Y7

April 21, 2022

Dear Treasurer/Clerk Treasurer:

I am pleased to inform you that the second quarterly payment of your 2022 Ontario Municipal Partnership Fund (OMPF) allocation will be processed later this week. The payment will be made by electronic funds transfer and is in respect of the period April through June 2022.

Please find enclosed a *Payment Notice* providing details of your 2022 OMPF second quarter payment.

If you have any questions regarding the processing of this payment, please contact Alula Yimam at (437) 216-9863 or at alula.yimam@ontario.ca.

Sincerely,

Original signed by

Allan Doheny
Assistant Deputy Minister
Provincial-Local Finance Division

Enclosure

Ontario Municipal Partnership Fund (OMPF)
2022 Second Quarter Payment Notice



Municipality of Calvin

4822

A. Total 2022 OMPF (2022 Allocation Notice, Line A)			\$189,500
B. 2022 OMPF Quarterly Payments Schedule			\$189,500
1.	2022 OMPF First Quarter Payment	<i>Issued January 2022</i>	\$47,375
2.	2022 OMPF Second Quarter Payment	<i>Issued April 2022</i>	\$47,375
3.	2022 OMPF Third Quarter Payment	<i>Scheduled for July 2022</i>	\$47,375
4.	2022 OMPF Fourth Quarter Payment	<i>Scheduled for October 2022</i>	\$47,375
C. Payment Issued in April			\$47,375
1.	2022 OMPF Second Quarter Payment	<i>Issued April 2022</i>	\$47,375

MULTI-MUNICIPAL WIND TURBINE WORKING GROUP

TOM ALLWOOD, COUNCILLOR, GREY HIGHLANDS, CHAIR

STEVE ADAMS, COUNCILLOR, BROCKTON, VICE-CHAIR

1925 BRUCE ROAD 10, BOX 70, CHESLEY, ON NOG 1L0

[519-363-3039](tel:519-363-3039) FAX: [519-363-2203](tel:519-363-2203)

deputyclerk@arran-elderslie.ca

April 22, 2022

Dear Mayor and Members of Council,

The mandate of the Multi Municipal Working Group (MMWTWG) is to share, discuss and advocate best practices and other means to address mutual concerns regarding proposals to locate and install industrial/commercial wind generation facilities to all the relevant Government Ministries and Agencies.

At the April 14, 2022 meeting of the Multi-Municipal Wind Turbine Working Group passed the following resolution:

Agenda Number: 7.2.4

Resolution No. MMWTWG-2022-17

Title: Setback Recommendation

Date: Thursday, April 14, 2022

Moved by: Bill Palmer - Citizen - Municipality of Arran-Elderslie

Seconded by: Bob Purcell - Mayor - Municipality of Dutton Dunwich

To address concerns related to noise and the public safety of citizens, the Multi Municipal Wind Turbine Working Group recommends that the following setbacks from wind turbines should be adopted in each municipality:

1. 2000 metres from any wind turbine and any noise receptor, including homes, schools, places of worship, and locations where citizens go for relaxation, such as parks and community centres.
2. 1200 metres from any wind turbine and the lot line of any non-participating citizen, or a place where a citizen can access, such as public roadways, or waterways.

Further, that the Recording Secretary is empowered to prepare a letter to all municipalities in Ontario and the responsible Ministries, (Ministry of the Environment Conservation and Parks, and Ministry of Municipal Affairs) to be signed by the chair of the MMWTWG for immediate release.

CARRIED

Through changes made to the Planning Act in 2019, the province returned powers to municipalities to ensure that they have the final say on energy projects in their community. Proponents of new projects need to confirm that their project is permitted by the municipalities' zoning bylaws. Now that there are reports that sites are being sought for new wind turbines, it is timely that municipalities review the provisions in their zoning bylaws and update them as appropriate.

Key elements in zoning bylaws are setbacks between activities. While experience with the existing wind turbine projects in Ontario and changes in other jurisdictions indicate that the current provincial setbacks are inadequate to protect health of nearby residents. Municipalities are free to establish their own setbacks used in local bylaws. It is in this context that the MMWTWG is providing these recommendations to your municipality.

Attached is a summary of information related to setbacks. It includes a review of different setbacks based on a review by the Polish Public Institute of Health as well as information on setbacks used in other jurisdictions. The 2000 m setback from noise receptors is designed to provide protection from audible noise as well as low frequency noise and infrasound which travels greater distances that could occur from multiple turbines permitted by the current setback of 550 metres. Similarly, although 1200 metres may be a larger distance than we have observed significant pieces of blades travel from the towers, it provides a buffer to give protection from fire, or shadow flicker, that can cause problems further than blade pieces fall.

The Multi-Municipal Wind Turbine Working Group invites the participation of all municipalities across Ontario. To obtain details regarding the group's mandates, Terms of Reference and how to become a Member, please reach out to our Recording Secretary, Julie Hamilton at deputyclerk@arran-elderslie.ca. Size in numbers provides a louder voice to be heard!

Warmest Regards,
On behalf of the Chair, Tom Allwood



Julie Hamilton, Recording Secretary
Deputy Clerk
Municipality of Arran-Elderslie,
1925 Bruce Road 10, PO Box 70
Chesley, ON N0G 1L0
519-363-3039 ext. 105
deputyclerk@arran-elderslie.ca

c. Honourable David Piccini, Minister of Environment, Conservation and Parks, minister.mecp@ontario.ca, Honourable Steve Clark, Minister of Municipal Affairs and Housing, minister.mah@ontario.ca

Encl.

Setback Information

Current Ontario Rules – Regulation 359/09

Receptors	550 metres	Audible noise only based on 40 dBA
Property Lines	Blade length plus 10 metres	Typically 60 metres

Polish Public Health Institute Review

Audible Noise	.5 to .7 km	No adjustments for pulsing/tonal quality
Total Noise	1.0 to 3 km	Includes low frequency noise & pulsing/tonal adjustments
Shadow Flicker	1.2 to 2.1 km	Depends on height of turbine
Ice Throw	.5 to .8 km	Fragments of ice thrown from blades
Turbine Failure	.5 to 1.4 km	Potential distance for blade fragments

Examples of Setbacks

Jurisdiction	Set-back	Comments
Dutton-Dunwich, ON	2,000 M	To receptors
Mason County, Kentucky	1,600 M	To property line
Caratunk County, Maine	2,414 M	To property line
Wyoming	1,110 M	5.5 X height to property line
Bavaria, Germany	2,073 M	10 X hub height plus blade length
Sachsen, Germany	1,380 M	10 X hub height
Northern Ireland	1,386 M	10 X rotor diameter
Poland	2,073 M	10 X hub height plus blade length



March 11, 2022

Right Honourable Justin Trudeau
Prime Minister of Canada
Office of the Prime Minister
80 Wellington Street
Ottawa, ON K1A 0A2

Dear Right Honourable Justin Trudeau:

On March 8, 2022, Council for the Town of Mono passed the following resolution calling on the federal government to provide greater support to Ukraine in their fight against the invasion of their sovereign territory by Russia.

Resolution #9-5-2022

Moved by Ralph Manktelow, Seconded by Fred Nix

WHEREAS Russia made an unprovoked attack on the people of Ukraine on the 24th day of February and continues to wage war;

WHEREAS the Town of Mono is aghast at this aggression, and the carnage that is happening to the Ukrainian people and their land;

WHEREAS we are alarmed at the implications to world security;

WHEREAS we know that our efforts as a small municipality are slight, but that collectively the many voices of the world have great power and can exert meaningful pressure on President Putin to stop this war;

AND THAT the Town of Mono strongly condemns Russia's attack on Ukraine;

AND THAT by this motion and by flying the Ukrainian Flag at the Town Hall, the Town of Mono extends a strong gesture of support to the Ukrainian people,

AND THAT we call on the Canadian Government without delay to provide greater material support, to exert maximum sanctions and pressure on Russia and to use all diplomatic means possible to end this war.

"Carried"

Respectfully,

Fred Simpson
Clerk

cc: Hon. Anita Anand, Minister of National Defence
Hon. Kyle Seeback, MP Dufferin-Caledon
Hon. Doug Ford, Premier of Ontario
Hon. Sylvia Jones, Solicitor General & MPP Dufferin-Caledon
All Ontario Municipalities

INSPECTION

Inspection of the 2022-2023 Annual Work Schedule for Algonquin Park Forest

The April 1, 2022 – March 31, 2023 Annual Work Schedule (AWS) for the **Algonquin Park Forest** is available electronically for public viewing by contacting the **Algonquin Forestry Authority (AFA)** during normal business hours and on the Natural Resources Information Portal – <https://nrp.mnr.gov.on.ca/s/fmp-online> beginning **March 16, 2022** and for the duration of the AWS.

Scheduled Forest Management Operations

The AWS describes forest operations such as road construction, maintenance and decommissioning, forestry aggregate pits, harvest, site preparation, tree planting and tending that are scheduled to occur during the year.

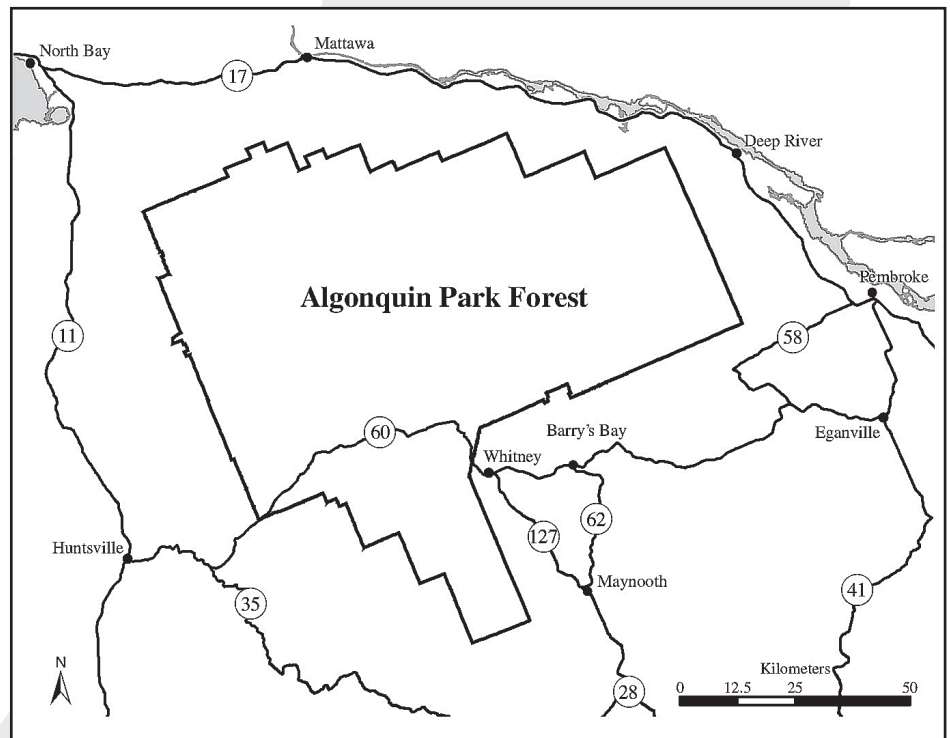
Tree Planting and Fuelwood

The AFA is responsible for tree planting in the Algonquin Park Forest. Please contact the Area Forester, AFA Pembroke office (see address below) for information regarding tree planting job opportunities or for obtaining fuelwood.

More Information

For more information on the AWS, to arrange a remote meeting with NDMNRF staff to discuss the AWS or to request AWS summary information, please contact the NDMNRF contact below:

Joe Yaraskavitch, R.P.F.
Ministry of Northern
Development, Mines, Natural
Resources and Forestry
31 Riverside Drive
Pembroke, ON K8A 8R6
tel: 613-401-4167



Gord Cumming, R.P.F.
Plan Author
Algonquin Forestry Authority
Huntsville Office
8 Crescent Road, Unit B3-1
Huntsville, ON P1H 0B3
tel: 705-789-9647, ext. 130

Tom Dolan, R.P.F.
Forester
Algonquin Forestry Authority
Pembroke Office
84 Isabella Street
Pembroke, ON K8A 5S5
tel: 613-735-0173, ext. 225

Renseignements en français : Elizabeth Holmes au tel: 613 258-8210 ou courriel: elizabeth.holmes@ontario.ca.

From: Delegations (MMAH) [<mailto:Delegations@ontario.ca>]
Sent: Tuesday, May 3, 2022 11:05 AM
Subject: Association of Municipalities of Ontario (AMO) 2022 Delegation Form

Hello/ Bonjour,

Please be advised that the Municipal Delegation Request Form for the Association of Municipalities of Ontario (AMO) 2022 Annual Conference is available online. Information about delegations and a link to the form are available here: [2022 Association of Municipalities of Ontario \(AMO\) Conference | Ontario.ca](#) .The deadline to submit requests is **Friday June 24, 2022.**

Le formulaire pour demander une rencontre avec le ministères pour le Congrès annuel 2022 de l'Association des Municipalités de l'Ontario (AMO) est disponible en ligne. Pour plus d'information sur les délégations et le formulaire, veuillez suivre le lien suivant : [Conférence 2022 de l'association des municipalités de l'Ontario \(AMO\) | Ontario.ca](#) .
Date limite pour présenter une demande: **vendredi 24 juin 2022.**

Thank you/ Merci

Shaunelle Meade (she/her)

Research Analyst (A) | Information and Analysis Unit

Municipal Programs and Analytics Branch | Ministry of Municipal Affairs & Housing

(647) 241-1456 | Shaunelle.Meade@ontario.ca





April 21, 2022

Prime Minister Justin Trudeau
80 Wellington Street
Ottawa, ON K1A 0A2

Dear Prime Minister Trudeau:

Re: New Home Tax Rebate Program

At the regular Council meeting held on April 19, 2022, the Council for the Corporation of the Town of South Bruce Peninsula discussed the New Home Tax Rebate Program. Our Council is focused on increasing the instances where both attainable and affordable housing are available to more residents of not only South Bruce Peninsula, but all across Canada. Council is pleased that the New Home Tax Rebate Program exists, and they applaud the government's commitment to assisting new home buyers.

Council, in their review of the program, respectfully requests that the Federal Government reconsiders their portion of the program. Council is encouraged by the Province of Ontario's program and would like to see the Federal Government either mirror the rebate program implemented by the Province of Ontario, or alternatively, increase the purchasing threshold to an amount which is greater than the current \$450,000 ceiling. In today's housing market, the instances of new houses being purchased for anything under \$450,000 is extremely rare, making the receipt of Federal rebate money not possible for most new home buyers.

Council adopted resolution R-144-2022 which is attached to this correspondence. We look forward to your consideration of this important issue and receiving a response with regard to same.

Should you have any questions, please do not hesitate to contact our office.

Yours very truly,

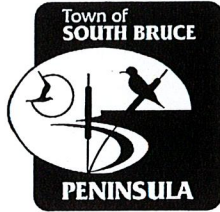
Janice Jackson
Mayor

519-534-1400 ext 200

janice.jackson@southbrucepeninsula.com

Enclosure

cc: Premier Doug Ford, MP Alex Ruff, MPP Bill Walker, all Ontario municipalities



Excerpt from Council Meeting Minutes – April 19, 2022

28. Notice of Motion – Mayor Jackson, New Home Tax Rebate Program

Discussion included the purchasing of homes and the government programs.

R-144-2022

It was **Moved** by J. Jackson, **Seconded** by K. Durst and **Carried**

Whereas attainable housing has been a concern for residents across Canada;

And whereas attainable housing is a priority for all levels of government;

And whereas the Government of Canada and the Province of Ontario have implemented HST and GST rebate programs for those purchasing newly constructed and majorly renovated homes;

And whereas the Province of Ontario rebate program applies to the first \$400,000 of the purchase price of the new home and land, as the case may be, with a maximum rebate of \$24,000;

And whereas the Government of Canada rebate program applies only to new home and land purchases, as the case may be, under \$450,000, with an incremental decrease in rebate as the purchase price reaches \$450,000 and the maximum rebate being \$6,000;

And whereas the cost of new home construction has risen exponentially such that the majority of Canadians cannot afford to purchase a newly constructed home;

And whereas the Province of Ontario rebate program goes a long way toward assisting Ontarians purchase newly constructed homes.

Now therefore be it resolved that the Corporation of the Town of South Bruce Peninsula requests that the Government of Canada reviews its rebate program and considers implementing their rebate program in the same manner as that of Ontario meaning that there is no incremental decrease applied to the rebate and instead a maximum rebate is established for new home purchases under \$450,000;

And that alternatively, if the Government of Canada does not see fit to mirror the rebate program of the Province of Ontario, that the Government of Canada increases its new home purchasing threshold to an amount significantly higher than \$450,000 which is reflective of today's housing market;

And further that Council's position on this matter is circulated to Prime Minister Justin Trudeau, Premier Doug Ford, MP Alex Ruff, MPP Bill Walker and all municipalities in Ontario.



The Corporation of the
Municipality of Mississippi Mills

Council Meeting

Resolution Number 124-22

Title: Info Item H.5.f - City of Waterloo Resolution re: Ontario Must Build it Right the First Time

Date: Tuesday, April 19, 2022

Moved by Councillor Maydan
Seconded by Councillor Ferguson

THAT Council support the City of Waterloo's resolution,

WHEREAS the Province of Ontario adopted greenhouse gas reduction targets of 30% by 2030, and emissions from buildings represented 22% of the province's 2017 emissions,

WHEREAS the draft National Model Building Code proposes energy performance tiers for new buildings and a pathway to requiring net zero ready construction in new buildings, allowing the building industry, skilled trades, and suppliers to adapt on a predictable and reasonable timeline while encouraging innovation;

WHEREAS the Ministry of Municipal Affairs and Housing is consulting on changes for the next edition of the Ontario Building Code (ERO #: 019-4974) that generally aligns with the draft National Model Building Code except it does not propose adopting energy performance tiers, it does not propose timelines for increasing minimum energy performance standards step-by-step to the highest energy performance tier, and, according to Efficiency Canada and The Atmospheric Fund, it proposes adopting minimum energy performance standards that do not materially improve on the requirements in the current Ontario Building code;

WHEREAS buildings with better energy performance provide owners and occupants with lower energy bills, improved building comfort, and resilience from power disruptions that are expected to be more common in a changing climate, tackling both inequality and energy poverty;

WHEREAS municipalities are already leading the way in adopting or developing energy performance tiers as part of Green Development Standards, including Toronto and Whitby with adopted standards and Ottawa, Pickering, and others with standards in development;

WHEREAS while expensive retrofits of the current building stock to achieve future net zero requirements could be aligned with end-of-life replacement cycles to be more cost-efficient, new buildings that are not constructed to be net zero ready will require substantial retrofits before end-of-life replacement cycles at significantly more cost, making it more cost-efficient to build it right the first time.

THEREFORE BE IT RESOLVED THAT Council request the Province of Ontario to include energy performance tiers and timelines for increasing minimum energy performance standards step-by-step to the highest energy performance tier in the next edition of the Ontario Building Code, consistent with the intent of the draft National Model Building Code and the necessity of bold and immediate provincial

action on climate change;

THAT Council request the Province of Ontario to adopt a more ambitious energy performance tier of the draft National Model Building Code as the minimum requirement for the next edition of the Ontario Building Code than those currently proposed;

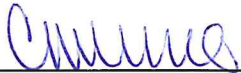
THAT Council request the Province of Ontario provide authority to municipalities to adopt a specific higher energy performance tier than the Ontario Building Code, which would provide more consistency for developers and homebuilders than the emerging patchwork of municipal Green Development Standards;

THAT Council request the Province of Ontario to facilitate capacity, education and training in the implementation of the National Model Building Code for municipal planning and building inspection staff, developers, and homebuilders to help build capacity; and

THAT this resolution be provided to the Minister of Municipal Affairs and Housing, to area MPPs, and to all Ontario Municipalities.

CARRIED

I, Casey Munro, Deputy Clerk for the Corporation of the Municipality of Mississippi Mills, do hereby certify that the above is a true copy of a resolution enacted by Council.



Casey Munro, Deputy Clerk



April 27, 2022

Ministry of Municipal Affairs and Housing
Office of the Minister
777 Bay Street, 17th Floor
Toronto, ON
M7A 2J3

Overview of Bill 109, More Homes for Everyone Act, 2022 – PLAN-23-22

Resolution No.2022-121

Moved by Councillor Clark

Seconded by Councillor Van Egmond

BE IT RESOLVED THAT Council receive Report PLAN-2022-23 for information; and

THAT Council direct staff to prepare a resolution letter to be endorsed by Council, signed by the mayor, and sent to David Piccini, MPP and the Ministry of Municipal Affairs and Housing prior to April 29, 2022.

CARRIED.

Re: Bill 109: More Homes for Everyone Act

Dear Minister Clark,

This letter is in response to the request for feedback concerning Bill 109 in addition to the April 20, 2022 Information Session and Technical Overview for Bill 109 presented by the Ministry of Municipal Affairs and Housing.

It is acknowledged that housing affordability and availability is becoming a serious issue in the province of Ontario, however it is the concern of many that the proposed changes will not achieve the goals being set for expediting the housing project process.

Whereas the Township of Cramahe supports housing supply initiatives, especially initiatives that balanced and sustainable growth which is a key objective of its Strategic Plan, the Township of Cramahe and the Northumberland County Official Plans . Although all Municipalities are wanting to expediate housing project processes, it is difficult to see how the proposed changes are executing this goal responsibly.

Whereas municipalities, including the Township of Cramahe, are facing unprecedented development pressures, complex development files, and ongoing resource challenges on the heels of a global pandemic.

Corporation of the Township of Cramahe

P.O. Box 357, Colborne, Ontario K0K 1S0 • T (905)355-2821 • F (905)355-3430

Whereas the Province of Ontario through the Homes for Everyone Act, 2022 proposes to:

- enact legislation to refund application fees should certain planning approvals not be issued within prescribed timeframes;
- regulate the supporting materials necessary for a complete site plan application; and,
- to provide limitations on the types of subdivision conditions that can be imposed on development applications.

Now therefore be it resolved that while Council for the Township of Cramahe generally supports many of the revisions to provincial legislation to support increased housing supply, the Township of Cramahe respectfully objects to:

1. Refunding development application fees that would result in lost revenue for staff time spent on files, and which delays may not be attributed to a lack of staff resources on the file, but rather the result of increasingly complex matters that impact timeframes and are largely outside the control of municipal planning departments, including the quality and timeliness of application material by the applicant and/or their consulting team.
2. Prescribing the requirements for a complete site plan application. At the pre-consultation stage together with staff and agencies a detailed list of requirements for the complete site application is provided. Municipal and agency staff together with the applicant work well to scope the types of studies and level of detail through approved Terms of Reference, as required. This practice should be left to Municipalities, with appeal rights provided to the applicant under the *Planning Act*, should a dispute arise.
3. Limiting the types of conditions of approval for Draft Plans of Subdivision may impact staff and Councils' ability to appropriately respond to the unique and complex nature of development applications and to best protect the interests of the Municipality. The applicant has the right to appeal under the *Planning Act* should a dispute arise.

And further that that this resolution be circulated to David Piccini, MPP and through the Provincial commenting window for the More Homes for Everyone Act, 2022.

If you have any questions, please feel free to contact the undersigned.

Sincerely,



Mandy Martin
Mayor
Township of Cramahe
(905) 376-7241
mmartin@cramahe.ca

cc. Members of Council
David Piccini, MPP
Municipal Clerk

Corporation of the Township of Cramahe

P.O. Box 357, Colborne, Ontario K0K 1S0 • T (905)355-2821 • F (905)355-3430

**Ministry of Northern Development,
Mines, Natural Resources and
Forestry**

Resources Planning and Development
Policy Branch
Policy Division
300 Water Street
Peterborough, ON K9J 3C7

**Ministère du Développement du Nord,
des Mines, des Richesses Naturelles et
des Forêts**

Direction des politiques de planification et
d'exploitation des ressources
Division de l'élaboration des politiques
300, rue Water
Peterborough (Ontario) K9J 3C7

Subject: Decision Notice - Proposed Regulation Changes under the Aggregate Resources Act

Greetings,

Further to my letter dated January 11th, I am writing to inform you that a decision notice has been posted regarding the Proposed regulatory changes for the beneficial reuse of excess soil at pits and quarries in Ontario ([ERO #019-4801](#)). The Ministry of Northern Development, Mines, Natural Resources and Forestry made changes so that requirements in [Ontario Regulation 244/97](#) under the *Aggregate Resources Act* are consistent with provincial requirements that exist under the *Environmental Protection Act* for excess soil. The proposal was posted for 45 days and during that time we received over 390 comments from key stakeholders including industry, municipalities, Indigenous communities, community groups and individuals. Most comments received were supportive of consistency with the [Rules for Soil Management and Excess Soil Quality Standards](#) referenced in the [On-site and Excess Soil Management Regulation](#) under the *Environmental Protection Act*.

The amendments to *Ontario Regulation 244/97*, which take effect July 1, 2022, include:

- Alignment with the Soil Rules and Excess Soil Standards referenced in *Ontario Regulation 406/19 On-site and Excess Soil Management*
- Requirements for importation, storage, and placement of excess soil
- Specific quality standards for excess soil placed below the water table, or on Crown land
- Record-keeping requirements to document soil quality, quantity, source site(s), and final placement
- Requirements for licensees and permittees to retain a Qualified Person (i.e., professional engineer or geoscientist) for large sites that import more than 10,000 m³ of excess soil, or sites where excess soil will be placed below the water table
- Self-filing – for licences/permits approved before July 1, 2022, rules have been added that, when followed, enable some conditions to be removed from a site plan when filed with the ministry; and
- Other policy changes to support the beneficial reuse of excess soil at pits and quarries in Ontario

For complete details of these changes please refer to the decision notice posted on the Environmental Registry at the following address: www.ero.ontario.ca; then search for notice: **019-4801**.

If you have any questions about the new requirements, or should you require a French version of this letter, please contact us by email at aggregates@ontario.ca.

Sincerely

A handwritten signature in black ink, appearing to read "Jennifer Keyes". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

Jennifer Keyes,
Director, Resources Planning and Development Policy Branch



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Byron B. Giraud
 armsreach@shaw.ca
 604.561.8752

2022-2023

Watering/Irrigation Schedules

REMOVABLE STICKERS

Stickers that leave no residue behind.
Schedules that fit into a #10 envelope.

← Removable Sticker →

STARTING DATE

NEW WATERING RESTRICTIONS
 To ensure adequate water supply during peak (high consumption) times, new watering restrictions will be in effect for 2021-2022.

NEW!

Residential Lawn Watering/Irrigation Schedule

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Odd Numbered Addresses 5 am - 9 am 7 pm - 10 pm	Even Numbered Addresses 5 am - 9 am 7 pm - 10 pm	Odd Numbered Addresses 5 am - 9 am 7 pm - 10 pm	Even Numbered Addresses 5 am - 9 am 7 pm - 10 pm	Odd Numbered Addresses 5 am - 9 am 7 pm - 10 pm	No Watering	Even Numbered Addresses 5 am - 9 am 7 pm - 10 pm

Watering gardens, trees and shrubs (including community gardens) by hand or with spring-loaded type nozzles with automatic shut-off connected to hose is allowed at any time during the day in all stages of watering restrictions.

For more information: please visit our website at www.yourwebsite.ca
 Waterwise hotline: yourphonenumber Email: youremail.com

YOUR MUNICIPAL LOGO HERE

2022-2023

Your New Watering Restrictions Sticker

Removable and repositionable.
 Attach to a smooth surface that is clean and dry.

This removable sticker will leave no residue behind when removed.

YOUR MUNICIPAL LOGO HERE

Cyan Borders are dielines

Instruction Label:

Removable stickers that leave no residue behind when removed!

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604.561.8752

2022-2023 Solid Waste Collection Schedules REMOVABLE STICKERS

Removable stickers that leave no residue behind

← REMOVABLE STICKER →

Leaves no residue behind when removed

Solid Waste Collection Schedule 2021-2022

YOUR MUNICIPAL LOGO & CONTACT INFO HERE

AREA 1

- COMPOSTING
- RECYCLING
- WASTE & COMPOSTING
- WASTE

AREA 2

- COMPOSTING
- RECYCLING
- WASTE & COMPOSTING
- WASTE

AREA 3

- COMPOSTING & RECYCLING
- WASTE, COMPOSTING & RECYCLING
- WASTE & RECYCLING

**2022-2023
Solid Waste
Collection**

Your New Solid Waste Collection Sticker is safe, removable and repositionable.

Attach to a smooth surface that is clean and dry.

This removable sticker will leave no residue behind when removed.

YOUR MUNICIPAL LOGO HERE

Removable stickers that leave no residue behind when removed

Used in Municipal Mailing Programs, fits into #10 envelopes easily

**FOR MORE INFORMATION AND PRICES PLEASE CALL BYRON:
604.561.8752**

ARMSREACH PRINTING & GRAPHICS

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Ontario
Provincial
Police

Police
provinciale
de l'Ontario



Communications and Technology Services Bureau
Bureau de gestion de communication et technologie

Lincoln M. Alexander Building
777 Memorial Ave.
Orillia ON L3V 7V3

Edifice Lincoln M. Alexander
777, avenue Memorial
Orillia ON L3V 7V3

Telephone/Téléphone:
Facsimile/Télécopieur:

(705) 329-6177
(705) 329-6230

File Number/Référence:

OPP-7070

April 29, 2022

MEMORANDUM TO:

OPP POLICE SERVICES BOARDS
MUNICIPAL CHIEF ADMINISTRATIVE OFFICERS

**Re: OPP Compliance with Bell Canada Next Generation 9-1-1
Authority Service Agreement Schedule "E"**

In 2017 the Canadian Radio-television and Telecommunications Commission (CRTC) released their decision regarding a regulatory framework for Next Generation 9-1-1 (NG9-1-1) across Canada. This decision mandates that all telephone companies update their networks to be ready for NG9-1-1 voice and text messaging. NG9-1-1 will modernize emergency service communications, providing multiple benefits to ensure the safety of Ontarians and visitors to our province.

Bell Canada, the NG9-1-1 service provider in Ontario, has forwarded a *Next Generation 9-1-1 Authority Service Agreement* to all 9-1-1 authorities.

This memorandum serves as an official notice that the Ontario Provincial Police is fully compliant with Schedule "E" of this service agreement and will continue working collaboratively with Bell Canada during the onboarding process and subsequent launch of NG9-1-1.

Thank you.

K.A. (Karen) Meyer, Chief Superintendent
Bureau Commander
Communications and Technology Services Bureau

Phil Whitton, Superintendent
Bureau Commander
Municipal Policing Bureau

From: Calvin Clerk
Sent: Tuesday, May 3, 2022 11:22 AM
To: Aleysha Blake <administration@calvintownship.ca>
Subject: for next council meeting - information?

From: Good Roads [<mailto:info@ogra.org>]
Sent: Friday, April 29, 2022 11:01 PM
To: Calvin Clerk <clerk@calvintownship.ca>
Subject: Heads-Up Alert: 2022 Ontario Budget - What Good Roads Members Need to Know

Problems Viewing this Email? [Click Here](#)



2022 Ontario Budget: What Good Roads Members Need to Know

On April 28, the Government of Ontario introduced its last budget before the June 2nd election. The Ontario Progressive Conservative (PC) Government led by Premier Doug Ford have chosen to make this budget the centrepiece of their re-election campaign. As the legislature immediately adjourned following the introduction of the budget bill, the budget will not be passed before Ontarians go to the polls. The PCs hope it will be

enticing enough for voters to re-elect them to a second mandate so that they may pass this budget later this year.

The budget is not short on spending initiatives as the PCs have opted to delay balancing and run a \$19.9 billion deficit. If re-elected, the PCs have pledged to spend \$158.9 billion on capital infrastructure. This includes \$25.1 billion over ten years to support highway expansion and rehabilitation projects across the province including Highway 413 and the Bradford Bypass. They have also pledged \$61.6 billion over ten years for public transit including subways and GO Transit. Of particular importance for Good Roads members is the pledge to support municipal transit and shelters including matching the recent federal commitment of \$316.2 million for total provincial and federal funding of \$632 million.

While this level of spending on transportation and infrastructure is encouraging, Good Roads would have preferred that more funding be dedicated to shrinking the municipal infrastructure deficit. In 2021, Good Roads calculated a \$34.7 billion deficit in municipal roads, bridges, and culverts alone. While the doubling of the Ontario Community Infrastructure Fund (OCIF) to nearly \$2 billion was a great first step, much remains to be done. This is especially true with adapting local infrastructure to a changing climate. Good Roads had proposed a municipal bridge bundling pilot program to help address the municipal infrastructure deficit as studies and experience in other jurisdictions have demonstrated this could lead to considerable savings and expedited timelines. While the province chose not to pursue such a strategy, Good Roads will continue to advocate for this innovative solution.

Included in the budget was a reaffirmation of the intent to build a 2+1 road pilot on Highway 11 north of North Bay. This is a vital project as such a road design utilizes a Vision Zero/Safe Systems approach. Good Roads is incredibly supportive of this project and applauds the government for continuing to move it forward. Unfortunately, there were no other pledges in the budget to systematically advance road safety in the province. Good Roads will continue to advocate for a provincewide Vision Zero approach to road safety.

A marquee announcement leading up to the budget was the pledge to temporarily cut the gas tax by 5.7 cents per litre and the fuel tax by 5.3 cents per litre for six months beginning July 1, 2022. Good Roads and its members were unsure what this might mean for those municipalities who receive funding through the provincial Gas Tax program which supports local public transit. Good Roads was pleased to see a pledge in the budget that those municipalities receiving this funding will not be impacted by this temporary cut.

Notable omissions from the budget include a plan to address skyrocketing municipal insurance premiums, long-term municipal fiscal sustainability, and climate change adaptation.

Good Roads welcomes the opportunity to continue its positive longstanding partnership with the Government of Ontario. Only by working together can we advance the infrastructure & transportation interests of Ontario municipalities.



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12. Closed Session



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: [Click or tap here to enter text.](#)

Moved By: Choose a name.

Seconded By: Choose a name.

NOW THEREFORE BE IT RESOLVED THAT:

1.1 "Council for the Corporation of the Municipality of Calvin hereby move into closed session at _____ P.M. pursuant to the *Municipal Act* section 239(2)(b) to deal with a personal matter about an identifiable individual, including municipal employees, section 239(2)(d) labour relations or employee negotiations, section 239(2)(f) for Council to get advice from the Municipality's legal counsel which will be subject to solicitor-client privilege and section 239(2)(i) a trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization to deal with:

1.1.1 To review a confidential proposal regarding running the 2022 Municipal Election

1.1.2 Legal opinion re: OILC Guarantee Postponement Agreement

1.1.3 Confidential Employee Matter

1.1.4 Confidential Workplace Investigation

Result Options.

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijm	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: [Click or tap here to enter text.](#)

Moved By: [Choose a name.](#)

Seconded By: [Choose a name.](#)

NOW THEREFORE BE IT RESOLVED THAT:

“Council for the Corporation of the Municipality of Calvin hereby move back into the open session at _____ P.M. and report that Council discussed a proposal regarding the running of the 2022 Municipal Election, Legal opinion regarding the OILC Guarantee Postponement Agreement, a confidential employee matter and a confidential workplace investigation and gave direction related to the matters under consideration.”

Result Options.

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijm	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>

15. Confirmatory By-Law



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: Click or tap here to enter text.

Moved By: Choose a name.

Seconded By: Choose a name.

NOW THEREFORE BE IT RESOLVED THAT:

“By-Law #2022-036 being a By-Law to confirm the proceedings of Council, its Regular Council Meeting held Tuesday May 10, 2022, be read and adopted”

Result Options.

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijn	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BYLAW NUMBER 2022-036

BEING A BYLAW TO CONFIRM THE PROCEEDINGS OF COUNCIL

Legal Authority

Scope of Powers

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person

Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council

Section 5 (1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Preamble

Council for the Corporation of the Municipality of Calvin ("Council") acknowledges that many of the decisions it makes during a meeting of Council, regular, special, or otherwise, are done by resolution. Section 5 (3) requires that Council exercise their powers by Bylaw.

Council further acknowledges that the passing of resolutions are more expedient than adopting Bylaws for each decision.

Decision

Council of the Corporation of the Municipality of Calvin decides it in the best interest of the Corporation to confirm its decisions by way of Confirmatory Bylaw.

Direction

NOW THEREFORE the Council of the Corporation of the Municipality of Calvin directs as follows:

1. The Confirmatory Period of this By-Law shall be for the Regular Council meeting of May 10, 2022.
2. All By-Laws passed by the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed.
3. All resolutions passed by the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed.
4. All other proceedings, decisions, and directives of the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed.
5. This Bylaw takes effect on the day of its final passing.

Read a first, second and third time and finally passed this 10th day of May, 2022.

Adopted by Resolution _____ this 10th Day of May 2022.

MAYOR

CLERK

16. Adjointment



Corporation of the Municipality of Calvin Council Resolution

Date: May 10, 2022

Resolution Number: [Click or tap here to enter text.](#)

Moved By: [Choose a name.](#)

Seconded By: [Choose a name.](#)

NOW THEREFORE BE IT RESOLVED THAT:

“That Council for the Corporation of the Municipality of Calvin adjourns this meeting at pm”

Result [Options.](#)

Recorded Vote:

<u>Member of Council</u>	<u>In Favour</u>	<u>Opposed</u>
Mayor Pennell	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Brooker	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Castelijn	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Cross	<input type="checkbox"/>	<input type="checkbox"/>
Councillor Shippam	<input type="checkbox"/>	<input type="checkbox"/>