

**AGENDA**  
**A meeting of the Council of the Corporation**  
**of the Town of Northeastern Manitoulin and the Islands**  
**to be held on Tuesday, June 15, 2021**  
**Electronic Format at 7:00 p.m.**

**1. Call to Order**

**2. Approval of Agenda**

**PRESENTAION OF 2020 FINANCIAL AUDITED FINANCIAL STATEMENTS**

**3. Disclosure of Pecuniary Interest & General Nature Thereof**

**4. Minutes of Previous Meeting**

- i. Confirming By-Law 2021-32

**5. Old Business**

- i. Traffic Control By-law amendment 2015-32

**6. New Business**

- i. Request for permission – Split Rail Brewing

**7. Manager Reports**

- i. Fire Department – Duane Deschamps, Fire Chief
- ii. Public Works – Wayne Williamson, Manager of Public Works
- iii. Community Services – Reid Taylor, Manager of Community Services
- iv. Building Controls

**8. Minutes and Other Reports**

- i. SDHU minutes
- ii. Mayor's Report

**9. Adjournment**

**THE CORPORATION OF  
THE TOWN OF NORTHEASTERN MANITOULIN  
AND THE ISLANDS**

**CONSOLIDATED FINANCIAL STATEMENTS**

Year Ended December 31, 2020

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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

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Mayor

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Chief Administrative Officer

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June 15, 2021

Date

## INDEPENDENT AUDITORS' REPORT

### **To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Town of Northeastern Manitoulin and the Islands**

#### *Opinion*

We have audited the consolidated financial statements of the **Corporation of the Town of Northeastern Manitoulin and the Islands**, which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations and changes in accumulated surplus, changes in net assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation of the Town of Northeastern Manitoulin and the Islands as at December 31, 2020, the results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Basis for Opinion*

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

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

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

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

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

## **INDEPENDENT AUDITORS' REPORT (continued)**

### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

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

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the corporation'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 corporation'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 corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**FREELANDT CALDWELL REILLY LLP**

Chartered Professional Accountants  
Licensed Public Accountants

Espanola, Ontario  
June 15, 2021

**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Consolidated Statement of Financial Position**  
**December 31, 2020 with comparative figures for 2019**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>		
Cash	2,901,076	5,441,203
Taxes receivable (note 2)	391,778	319,015
User charges receivable	214,423	213,509
Grants receivable	1,749,076	156,836
Other accounts receivable	583,069	557,001
Investment in government business enterprise (note 3)	496,325	507,321
	<b>6,335,747</b>	<b>7,194,885</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,493,049	1,099,357
Deferred revenue	166,738	92,256
Deferred revenue - obligatory reserve funds (note 4)	241,310	1,358,975
Long-term debt (note 5)	961,782	980,308
Landfill site closure and post-closure liability (note 6)	174,833	161,283
Employee future benefits payable (note 7)	224,766	211,517
	<b>4,262,478</b>	<b>3,903,696</b>
<b>Net Assets (note 8)</b>	<b>2,073,269</b>	<b>3,291,189</b>
<b>Non-financial Assets (note 9)</b>		
Tangible capital assets (note 10)	29,509,906	24,049,840
Land held for resale	54,549	102,448
Inventory	46,973	53,388
Prepaid expenses	206,524	167,571
	<b>29,817,952</b>	<b>24,373,247</b>
<b>Accumulated Surplus</b>	<b>31,891,221</b>	<b>27,664,436</b>

Contingent liabilities (note 11)

**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Consolidated Statement of Operations and Changes in Accumulated Surplus**  
**Year ended December 31, 2020 with comparative figures for 2019**

	<b>2020 Budget \$</b>	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<b>Revenues:</b>			
<b>Taxation</b>			
Residential and farm		5,036,773	4,866,768
Commercial, industrial and business		853,644	832,773
Other governments and agencies		105,725	111,999
	5,991,125	5,996,142	5,811,540
<b>Deduct:</b>			
Amounts raised on behalf of the school boards	1,076,181	1,036,029	1,058,028
	4,914,944	4,960,113	4,753,512
<b>Government Transfers</b>			
Government of Canada	2,658,715	1,793,610	247,095
Province of Ontario	4,305,382	5,346,429	3,438,711
Other	35,160	32,764	55,307
	6,999,257	7,172,803	3,741,113
<b>User Charges</b>			
Sewer and water charges	1,005,270	907,054	901,604
Marina services	430,550	283,263	415,426
Fees and service charges	329,400	714,951	927,400
	1,765,220	1,905,268	2,244,430
<b>Other</b>			
Licences and permits	108,583	125,022	241,176
Investment income	41,387	40,150	86,614
Penalties and interest charges	67,000	59,521	76,726
Sale of land and equipment	-	384,520	113,654
Donations, rents and other	82,290	178,968	163,546
	299,260	788,181	681,716
<b>Total Revenues</b>	<b>13,978,681</b>	<b>14,826,365</b>	<b>11,420,771</b>
<b>Expenditures:</b>			
General government	1,120,004	1,248,998	1,230,666
Protection to persons and property	1,121,596	1,095,881	1,078,423
Transportation services	1,607,226	2,152,061	2,190,720
Environmental services	1,123,746	1,500,436	1,477,319
Health services	843,524	812,877	796,171
Social and family services	530,067	2,119,125	1,937,418
Recreation and cultural services	1,260,192	1,513,270	1,851,763
Planning and development	142,125	145,936	130,918
<b>Total Expenditures</b>	<b>7,748,480</b>	<b>10,588,584</b>	<b>10,693,398</b>
<b>Annual surplus before undernoted item</b>	<b>6,230,201</b>	<b>4,237,781</b>	<b>727,373</b>
Loss from investment in government business enterprise (note 3)	-	(10,996)	(85,875)
<b>Annual surplus</b>	<b>6,230,201</b>	<b>4,226,785</b>	<b>641,498</b>
<b>Accumulated surplus, beginning of year</b>	<b>27,664,436</b>	<b>27,664,436</b>	<b>27,022,938</b>
<b>Accumulated surplus, end of year</b>	<b>33,894,637</b>	<b>31,891,221</b>	<b>27,664,436</b>

**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Consolidated Statement of Net Assets**  
**Year ended December 31, 2020 with comparative figures for 2019**

	<b>2020 Budget \$</b>	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<b>Annual surplus</b>	6,230,201	4,226,785	641,498
Acquisition of tangible capital assets	(8,535,834)	(7,315,742)	(1,031,366)
Amortization of tangible capital assets	-	1,841,101	1,612,016
Proceeds on disposal of tangible capital assets	-	256,800	-
Gain on disposal of tangible capital assets	-	(242,225)	-
Change in land held for resale	-	47,899	23,910
Change in inventory	-	6,415	839
Change in prepaid expenses	-	(38,953)	4,608
Change in net assets	(2,305,633)	(1,217,920)	1,251,505
<b>Net assets, beginning of year</b>	3,291,189	3,291,189	2,039,684
<b>Net assets, end of year</b>	985,556	2,073,269	3,291,189



**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Consolidated Statement of Cashflows**  
**Year ended December 31, 2020 with comparative figures for 2019**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operations</b>		
<b>Annual surplus</b>	4,226,785	641,498
<b>Items not involving cash:</b>		
Amortization of tangible capital assets	1,841,101	1,612,016
Loss from investment in government business enterprise	10,996	85,875
Gain on disposal of tangible capital assets	(242,225)	-
	5,836,657	2,339,389
<b>Changes in non-cash assets and liabilities:</b>		
Taxes receivable	(72,763)	49,742
User charges receivable	(914)	759
Grants receivable	(1,592,240)	66,219
Other accounts receivable	(26,068)	(16,957)
Accounts payable and accrued liabilities	1,393,691	88,250
Deferred revenue	74,482	(39,874)
Deferred revenue - obligatory reserve funds	(1,117,665)	1,174,496
Land held for sale	47,899	23,910
Inventory	6,415	839
Prepaid expenses	(38,953)	4,608
	4,510,541	3,691,381
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(7,315,742)	(1,031,366)
Proceeds on disposal of tangible capital assets	256,800	-
	(7,058,942)	(1,031,366)
<b>Financing transactions</b>		
Proceeds on long-term debt	100,000	-
Repayment of long-term debt	(118,525)	(114,417)
Landfill closure and post-closure liability	13,550	(9,287)
Employee future benefits payable	13,249	117,203
	8,274	(6,501)
Increase (decrease) in cash	(2,540,127)	2,653,514
<b>Cash, beginning of year</b>	5,441,203	2,787,689
<b>Cash, end of year</b>	2,901,076	5,441,203

The Corporation of the Town of Northeastern Manitoulin and the Islands ("Town") is a municipality in the Province of Ontario. It conducts its operations guided by the provisions of provincial statutes, such as the Municipal Act 2001 and other related legislation.

## **1. SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Town are the representation of management. The financial statements are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

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

### **a) Reporting Entity**

#### **i) Local Boards**

These consolidated financial statements reflect the assets, liabilities, revenues and expenditures of the Town and include the activities of all committees of Council and the local boards which are under the control of Council including:

Northeastern Manitoulin and the Islands Public Library

#### **ii) Joint Local Boards**

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

Sudbury and District Health Unit  
Manitoulin-Sudbury District Social Services Board

The assets, liabilities, revenues and expenditures of these joint local boards have not been proportionately consolidated in these consolidated financial statements.

#### **iii) Proportionally Consolidated Entities**

These consolidated statements reflect proportionally the Town's share of the assets, liabilities, revenues and expenditures of the following joint local board:

Manitoulin Centennial Manor

#### **iv) Investment in Government Business Enterprise**

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

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**v) Accounting for School Board Transactions**

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

**vi) Trust Funds**

Trust funds and their related operations administered by the Town are not consolidated.

**b) Basis of Accounting**

**i) Accrual Accounting**

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

**ii) Inventory**

Inventory held for consumption is recorded at the lower of cost and replacement cost. Inventory held for resale is recorded at the lower of cost and net realizable value. Cost is determined using the actual cost method.

**iii) Tangible Capital Assets**

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

	<u><b>Years</b></u>
Buildings	40
Roads and bridges	5 - 30
Automotive equipment	15 - 20
Furniture and equipment	5
Computer equipment	3
Computer software	3
Water and sewer	40
Landfill	40
Marina	10 - 25

Additions are amortized at full annual rate if purchased in first half of year and not amortized if purchased in last half of year.

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**iv) Deferred Revenue**

Funding received under funding agreements which relate to a subsequent fiscal year is recorded as deferred revenue and are recognized as revenue in the year to which they related. Unexpended portions of grants received for specific purposes are reflected as deferred revenue and are recognized as revenue in the year they are expended.

**v) Pensions and Employee Benefits**

The Town accounts for its participation in the Ontario Municipal Employee Retirement Fund ("OMERS"), a multi-employer public sector pension fund, as a defined benefit plan.

Sick leave benefits are accrued when they are vested and subject to pay out when an employee leaves.

**vi) Revenue Recognition**

Property tax billings are prepared by the Town based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Town is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessments. Once a supplementary assessment roll is received, the Town determines the taxes applicable and renders supplementary tax billings. Supplementary taxation revenues are recorded at the time these bills are issued.

Assessments and related property taxes are subject to appeal by ratepayers. Tax adjustments as a result of appeals are recorded when the result of the appeal is known.

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

Government transfers are recognized in the period that the events giving rise to the transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met and the amount can be reasonably estimated. Government transfers received before these criteria have been met are recorded in the accounts as deferred revenue and are recognized as revenue in the period in which all of these criteria are met.

Revenue from user charges and other revenues are recognized in the period in which the goods or services are provided.

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**vii) Deferred Revenue – Obligatory Reserve Funds**

The Town receives certain contributions under the authority of the federal and provincial legislation. These contributions are restricted in their use and, until spent on qualifying projects or expenditures, are recorded as deferred revenue.

**viii) 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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these consolidated financial statements include estimated useful lives of tangible capital assets, estimated landfill site closure and post-closure liability and employee future benefits payable.

**ix) Financial Instruments**

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

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

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long-term debt.

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in operations. When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in operations, in the period it is identified and measurable, up to the amount of the previously recognized impairment.

**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**2. TAXES RECEIVABLE**

The components of taxes receivable are as follows:

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Taxes receivable	345,755	291,221
Interest receivable on outstanding tax balances	46,023	27,794
	<b>391,778</b>	<b>319,015</b>

**3. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISES**

The Manitoulin East Municipal Airport Commission Inc. is 2/3 owned by the Town. As this corporation is a business enterprise, it is accounted for using the modified equity method, as follows:

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Balance, beginning of year	507,321	593,196
Current year loss	(10,996)	(85,875)
Balance, end of year	<b>496,325</b>	<b>507,321</b>

**4. DEFERRED REVENUE – OBLIGATORY RESERVE FUNDS**

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Deferred revenue, beginning of year	1,358,975	184,479
Contributions received during the year	1,570,833	1,417,053
Interest earned during the year	1,544	5,733
Amounts recognized as revenue during the year	(2,690,042)	(248,290)
Deferred revenue, end of year	<b>241,310</b>	<b>1,358,975</b>

Deferred revenue - obligatory reserve consists of the following:

Federal gas tax revenue	1,069	235,176
Ontario Community Infrastructure Fund	100,775	119,579
Ontario COVID Relief Safe Restart funding	139,466	-
Ontario Connecting Links Program	-	1,004,220
	<b>241,310</b>	<b>1,358,975</b>

**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**5. LONG-TERM DEBT**

	<b>258</b>	<b>2020</b>	<b>2019</b>
		<b>\$</b>	<b>\$</b>
TD Canada Trust demand term loan, repayable in monthly instalments of \$6,016 including interest at 2.694% per annum, unsecured, due January 2024		213,380	278,823
Ontario Infrastructure Project Corporation (OIPC) loan, repayable in semi-annual instalments of \$42,684 including interest at 4.69% per annum, unsecured, due April 2030		648,402	701,485
TD Bank term loan, multiple draws to a maximum of \$750,000, repayable in monthly instalments of \$1,254 including interest at 1.490% per annum, unsecured, due December 2027		100,000	
		<b>961,782</b>	<b>980,308</b>

Principal payments on the long-term debt over the next five years, assuming renewal of the debt at maturity under similar terms and conditions, are payable as follows:

	<b>\$</b>
2021	136,522
2022	141,200
2023	146,056
2024	84,208
2025	81,424
2026 and subsequent	372,372
	<b>961,782</b>

Total charges for the year on long-term debt are as follows:

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Principal payments	118,525	114,417
Interest	39,028	43,136
	<b>157,553</b>	<b>157,553</b>

**6. LANDFILL SITE CLOSURE AND POST-CLOSURE LIABILITY**

Under environmental law in the Province of Ontario, there is a requirement for the Town to provide for closure and post-closure care of all active and inactive solid waste landfill sites. Accounting standards require that the costs associated with this requirement are provided for in the accounts over the service life of the landfill site based on its usage on a volumetric basis. The reported liability is based on estimates and assumptions regarding future events using the best information available to management. Actual results will vary from the estimated amounts and the change in the estimate will be recognized on a prospective basis as a change in accounting estimate in the year the change is determined.

The liability for closure and post-closure care represents the discounted future cashflows of estimated closure and post-closure care costs using the following rates and assumptions.

	<b>Active Site \$</b>	<b>Inactive Sites \$</b>	<b>2020 Total \$</b>	<b>2019 Total \$</b>
Remaining life (years)	23 years			
Post-closure monitoring period (years)	20 years	5 years		
Annual monitoring costs – 20 years	30,856	16,590	47,446	47,446
Total projected liability	617,120	82,950	700,070	706,988
Present value of total liability	459,059	75,977	535,036	548,927
Current estimated liability	98,856	75,977	174,833	161,283
Amount remaining to be recognized	360,203	N/A	360,203	387,644

Future cash flows have been discounted using a long-term interest rate of 6% and an estimated inflation rate of 3%.

**7. LIABILITY FOR VESTED SICK LEAVE BENEFITS**

Under the sick leave benefit plan, unused sick leave can accumulate, and employees may become entitled to a cash payment when they leave the Town's employment.

The balance at the end of the year is \$224,766 (2019 - \$211,517). An amount of \$13,249 (2019 - \$117,203) has been recorded as an expenditure on the consolidated statement of operations and changes in accumulated surplus.



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**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

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**8. NET ASSETS**

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
To be used:		
for the general reduction of (increase in) taxation and user charges	(1,644,146)	(1,751,268)
for reserves and reserve funds (Schedule 1)	3,717,415	5,042,457
	<b>2,073,269</b>	<b>3,291,189</b>

**9. NON-FINANCIAL ASSETS**

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

**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**

**Notes to the Consolidated Financial Statements**

**December 31, 2020**

**10. TANGIBLE CAPITAL ASSETS**

2020	Construction in Progress	Land & Land Improvements	Buildings	Roads and Bridges	Automotive Equipment	Furniture and Equipment	Computer Equipment	Water and Sewer	Other Infrastructure	2020 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>										
Balance, beginning of year	84,644	3,755,049	14,631,224	9,751,903	3,590,061	77,256	287,252	8,794,159	9,831,424	50,802,972
Additions	-	112,600	455,850	3,734,157	383,657	22,636	22,500	2,343,593	240,749	7,315,742
Disposals	-	(1,661)	(91,018)	-	(175,289)	-	(17,611)	-	-	(285,579)
Balance, end of year	84,644	3,865,988	14,996,056	13,486,060	3,798,429	99,892	292,141	11,137,752	10,072,173	57,833,135
<b>Accumulated Amortization</b>										
Balance, beginning of year	-	184,998	8,494,427	6,407,768	2,399,505	77,256	276,443	4,236,255	4,676,480	26,753,132
Disposals	-	-	(78,104)	-	(175,289)	-	(17,611)	-	-	(271,004)
Amortization expense	2,137	11,593	322,569	591,925	188,528	-	11,641	326,428	386,280	1,841,101
Balance, end of year	2,137	196,591	8,738,892	6,999,693	2,412,744	77,256	270,473	4,562,683	5,062,760	28,323,229
Net book value	82,507	3,669,397	6,257,164	6,486,367	1,385,685	22,636	21,668	6,575,069	5,009,413	29,509,906
<b>2019</b>										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>										
Balance, beginning of year	218,531	3,723,566	14,511,876	9,342,660	3,401,206	77,256	287,252	8,688,500	9,520,759	49,771,606
Additions	(133,887)	31,483	119,348	409,243	188,855	-	-	105,659	310,665	1,031,366
Disposals	-	-	-	-	-	-	-	-	-	-
Balance, end of year	84,644	3,755,049	14,631,224	9,751,903	3,590,061	77,256	287,252	8,794,159	9,831,424	50,802,972
<b>Accumulated Amortization</b>										
Balance, beginning of year	6,461	172,476	8,090,649	6,071,680	2,201,890	77,256	266,445	3,957,188	4,297,071	25,141,116
Disposals	-	-	-	-	-	-	-	-	-	-
Amortization expense	(6,461)	12,522	403,778	336,088	197,615	-	9,998	279,067	379,409	1,612,016
Balance, end of year	-	184,998	8,494,427	6,407,768	2,399,505	77,256	276,443	4,236,255	4,676,480	26,753,132
Net book value	84,644	3,570,051	6,136,797	3,344,135	1,190,556	-	10,809	4,557,904	5,154,944	24,049,840

**11. CONTINGENT LIABILITIES**

- a) The Town receives transfers from the governments of Canada and Ontario. Some government transfers are subject to audit by the transferring government with adjustments, if any, repayable to the transferring government. Audit adjustments, if any, are recorded in the accounts in the year in which they become known.
- b) The Town has been named in a claim for \$3,213,684 for damages allegedly resulting from the municipal water supply being turned off. It is too early in the proceedings to determine the outcome of the claim and management believes the Town has valid defences in place and is not exposed to any uninsured liability.
- c) The Town has been named as a respondent in a Notice of Arbitration and Statement of Claim in the amount of \$750,000 as a result of a proposed construction of a drain by the Town immediately beside the claimant's home. The Town believes it is not exposed to any liability for this because the drain has not been built and alternate construction plan will not impact the claimant.

**12. CONTRIBUTIONS TO JOINT LOCAL BOARDS**

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Manitoulin-Sudbury District Services Board	1,058,015	1,051,371
Sudbury and District Health Unit	104,724	95,208
	<b>1,162,739</b>	<b>1,146,579</b>

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

	<b>2020</b>	<b>2019</b>
	<b>%</b>	<b>%</b>
Manitoulin-Sudbury District Services Board	9.970	10.060
Sudbury and District Health Unit	1.296	1.296

### **13. SEGMENTED DISCLOSURE**

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

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

#### *General Government*

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

#### *Protection Services*

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

#### *Transportation Services*

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

#### *Environmental Services*

In addition to the management of waterworks, sanitary and storm sewer systems, this area is responsible for waste collection, waste disposal and recycling facilities and programs. This section is responsible for providing clean, potable water meeting all regulatory requirements and responsible for repairing breaks and leaks in the water and sewer system. This section produces quality effluents meeting regulatory requirements and minimizing environment degradation.

#### *Health and Social Services*

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

#### *Recreation and Cultural Services*

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

**13. SEGMENTED DISCLOSURE (continued)**

*Planning and Development*

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

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, certain government grants and other revenue are apportioned to services based on a percentage of operations.

**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**

**Notes to the Consolidated Financial Statements**

**December 31, 2020**

**13. SEGMENTED DISCLOSURE (continued)**

	General Government	Protection Services	Transportation Services	Environmental Services	Health and Social Services	Recreation and Cultural Services	Planning and Development	2020 Total	2019 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>									
Taxation	4,960,113	-	-	-	-	-	-	4,960,113	4,753,512
Grants	1,718,406	13,475	2,946,453	998,719	1,157,927	307,830	29,993	7,172,803	3,741,113
User Charges	-	3,942	19,619	991,326	472,721	398,839	18,821	1,905,268	2,244,430
Other	586,857	125,022	-	2,284	60,437	13,581	-	788,181	681,716
	7,265,376	142,439	2,966,072	1,992,329	1,691,085	720,250	48,814	14,826,365	11,420,771
<b>Expenditures</b>									
Salaries, wages and benefits	774,945	158,343	787,664	86,854	-	403,864	26,024	2,237,694	2,468,424
Purchase of goods and materials	278,531	80,776	555,992	465,998	1,740,664	640,344	116,640	3,878,945	3,873,041
Contracts and services	123,887	801,866	12,863	360,913	23,337	30,020	3,272	1,356,158	1,474,966
Amortization	64,929	54,896	732,617	547,643	5,262	435,754	-	1,841,101	1,612,016
Financial expenses	6,706	-	-	-	-	3,288	-	9,994	14,437
Long term debt interest	-	-	-	39,028	-	-	-	39,028	43,136
Other transfers	-	-	62,925	-	1,162,739	-	-	1,225,664	1,207,378
	1,248,998	1,095,881	2,152,061	1,500,436	2,932,002	1,513,270	145,936	10,588,584	10,693,398
Excess (deficiency) of revenues over expenditures	6,016,378	(953,442)	814,011	491,893	(1,240,917)	(793,020)	(97,122)	4,237,781	727,373

**14. COVID-19 PANDEMIC**

The COVID-19 global outbreak was declared a pandemic by the World Health Organization in March 2020. The negative impact of COVID-19 in Canada and on the global economy has been significant. The global pandemic has disrupted economic activities and supply chains resulting in governments worldwide, and in Canada, enacting emergency measures to combat the spread of the virus and protect the economy.

These financial statements have been prepared based upon conditions existing at December 31, 2020 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at that date. Although the disruption from the pandemic is expected to be temporary, given the dynamic nature of these circumstances, the duration and severity of the disruption and related financial impact cannot be reasonably estimated at this time. The Town's ability to continue to service debt and meet obligations as they come due is dependent on its continued ability to generate cash flows. At this time, the full potential impact of COVID-19 on the Town is not known.

**15. TRUST FUNDS**

Trust funds administered by the Town amounting to \$202,872 (2019 - \$199,659) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations and changes in accumulated surplus.

**16. PENSION PLAN**

The Town makes contributions to the Ontario Municipal Employees Retirement Service (OMERS), which is a multi-employer plan, on behalf of the members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2020 was \$139,566 (2019 - \$132,463) for current service and is included as an expenditure on the consolidated statement of operations and changes in accumulated surplus.

At December 31, 2020, the OMERS pension plan had total assets of \$122.5 billion (2019 - 121.8 billion) and an accumulated surplus of \$8.63 billion (2019 - \$76.5 million surplus).

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**CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

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**17. COMMITMENTS**

The Town has entered into a management services agreement with the Ontario Clean Water Agency (OCWA) to operate and maintain the Town's water treatment plant and distribution system. The agreement is for a ten-year period ending August 31, 2026, at an annual cost as follows:

	\$
January 1, 2021 to December 31, 2021	239,014
January 1, 2022 to December 31, 2022	240,008
January 1, 2023 to December 31, 2023	241,013
January 1, 2024 to December 31, 2024	242,031
January 1, 2025 to December 31, 2025	243,292
January 1, 2026 to August 31, 2026	162,964
	<u>1,368,322</u>



## **18. BUDGET**

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Budget surplus per consolidated financial statements	6,230,201	3,927,892
Less: Budgeted principal repayments on long-term debt	(118,070)	(114,053)
Add: Budgeted transfer from reserves	2,423,703	2,457,743
Less: Budgeted tangible capital assets additions	(8,535,834)	(6,271,582)
Budget surplus approved by council	-	-

## **19. FINANCIAL INSTRUMENTS**

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

### **a) Credit risk**

Credit risk is the risk that one party to a financial transaction will fail to discharge a financial obligation and cause the other party to incur a financial loss. The Town is exposed to this risk relating to its cash and accounts receivable balances.

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

The Town is exposed to credit risk in accounts receivable balances which includes rate payers, government and other receivables. The Town measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts. The Town manages this risk through management's ongoing monitoring and analysis of the accounts, follow up and management of overdue balances, and adjusting its accounts for uncollectable accounts when applicable.

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

**19. FINANCIAL INSTRUMENTS (continued)**

**b) Liquidity risk**

Liquidity risk is the risk that the Town cannot repay its obligations when they become due to its creditors. The Town is exposed to this risk relating to its accounts payable and accrued liabilities.

The Town reduces its exposure to liquidity risk by monitoring cash activities and expected outflow through extensive budgeting and ensuring that adequate cash resources are maintained to repay creditors as those liabilities become due.

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

**20. COMPARATIVE INFORMATION**

Certain 2019 comparative figures have been reclassified from prior year's presentation to confirm to the presentation adopted for the current year. The changes did not change prior year's annual deficit.

SCHEDULE 1

CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS  
Schedule of Continuity of Reserves and Reserve Funds  
December 31, 2020

	Total	Working Capital	Sidewalks and Roads	Airport	Water and Sewers	Docks and Marina	Recreation	Library	Recycling	Landfill Site	Vested Sick Leave	Protection to Persons and Property	Cemetery	Museum	Economic Development	Modernization
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserves</b>																
Balance, beginning of year	5,023,968	1,206,224	42,354	84,400	2,163,489	395,091	32,905	55,808	35,000	263,014	94,314	166,901	3,196	1,500	20,050	459,722
Inter reserve appropriations	-	3,056	-	-	(5,797)	-	-	-	-	-	-	8,241	-	-	(5,500)	-
Appropriations to:																
Net assets to operations	(1,112)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,112)	-
Net assets invested in tangible capital assets	(2,318,193)	(1,260,135)	-	-	(934,361)	(92,536)	-	-	-	-	-	-	-	-	-	(31,161)
Appropriations from:																
Net assets from operations	994,263	364,334	-	-	520,280	80,982	-	61	-	-	-	28,606	-	-	-	-
Net assets invested in tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance, end of year	3,698,926	313,479	42,354	84,400	1,743,611	383,537	32,905	55,869	35,000	263,014	94,314	203,748	3,196	1,500	13,438	428,561

**Discretionary Reserve Funds**

Balance, beginning and end of year	18,489	-	-	-	-	18,489	-	-	-	-	-	-	-	-	-	-
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Total 3,717,415

**THE CORPORATION OF THE TOWN OF  
NORTHEASTERN MANITOULIN AND THE ISLANDS**

**BY-LAW NO. 2021-32**

Being a by-law of the Corporation of the Town of Northeastern Manitoulin and the Islands to adopt the minutes of Council for the term commencing December 4, 2018 and authorizing the taking of any action authorized therein and thereby.

WHEREAS the Municipal Act, S.O. 2001, c. 25. s. 5 (3) requires a Municipal Council to exercise its powers by by-law, except where otherwise provided;

AND WHEREAS in many cases, action which is taken or authorized to be taken by a Council or a Committee of Council does not lend itself to an individual by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF NORTHEASTERN MANITOULIN AND THE ISLANDS ENACTS AS FOLLOWS:

1. THAT the minutes of the meetings of the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands for the term commencing December 4<sup>th</sup>, 2018 and held on:

June 8, 2021

are hereby adopted.
2. THAT the taking of any action authorized in or by the minutes mentioned in Section 1 hereof and the exercise of any powers by the Council or Committees by the said minutes are hereby ratified, authorized and confirmed.
3. THAT, where no individual by-law has been or is passed with respect to the taking of any action authorized in or by the minutes mentioned in Section 1 hereof or with respect to the exercise of any powers by the Council or Committees in the above-mentioned minutes, then this by-law shall be deemed for all purposes to be the by-law required for approving and authorizing the taking of any action authorized therein or thereby or required for the exercise of any power therein by the Council or Committees.
4. THAT the Mayor and proper Officers of the Corporation of the Town of Northeastern Manitoulin and the Islands are hereby authorized and directed to do all things necessary to give effect to the recommendations, motions, resolutions, reports, action and other decisions of the Council or Committees as evidenced by the above-mentioned minutes in Section 1 and the Mayor and Clerk are hereby authorized and directed to execute all necessary documents in the name of the Corporation of the Town of Northeastern Manitoulin and the Islands and to affix the seal of the Corporation thereto.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS  
15<sup>th</sup> day of June, 2021.

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Al MacNevin

Mayor

---

Pam Cress

Clerk

**The Corporation of the Town of Northeastern Manitoulin and the Islands**  
**Minutes of a Regular Council meeting held Tuesday, June 8, 2021**  
**via Zoom at 7:00p.m.**

**PRESENT:** Mayor Al MacNevin, Councillors: Barb Baker, Al Boyd, Laurie Cook, Mike Erskine, William Koehler, Dawn Orr, Jim Ferguson

**ABSENT:** Councillor Bruce Wood

**STAFF PRESENT:** David Williamson, CAO  
Pam Cress, Clerk  
Sheryl Wilkin, Treasurer

Mayor MacNevin called the meeting to order at 7:00 p.m.

**Resolution No. 162-06-2021**

Moved by: M. Erskine

Seconded by: W. Koehler

RESOLVED THAT the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands approves the agenda as presented.

Carried

**Resolution No. 163-06-2021**

Moved by: A. Boyd

Seconded by: M. Erskine

RESOLVED THAT the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands now reads a first, second and third time and finally passes By-Law No 2021-31 to adopt the minutes of Council for the term commencing December 4, 2018 and authorizing the taking of any action authorized therein and thereby.

Carried

**Resolution No. 164-06-2021**

Moved by: L. Cook

Seconded by: W. Koehler

RESOLVED THAT the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands accepts the quote submitted by More Than Concrete, for the Draper Street sidewalk installation in the amount of \$73 000 plus hst and under the terms laid out in the attached document.

Carried

**Resolution No. 165-06-2021**

Moved by: M. Erskine

Seconded by: D. Orr

RESOLVED THAT the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands approves the construction of a right turn lane on Manitowaning Road between Blake Street and Draper Street and authorizes the utilization of \$28 000 of gas tax fund for the project.

Carried

**Ayes: Mayor MacNevin, Councillors Baker, Boyd, Cook, Erskine, Ferguson, Orr**

**Nyes: Councillor Koehler**

**Resolution No. 166-06-2021**

Moved by: M. Erskine

Seconded by: J. Ferguson

RESOLVED THAT the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands approves the financial reports as presented.

Carried

**Resolution No. 167-06-2021**

Moved by: M. Erskine

Seconded by: W. Koehler

RESOLVED THAT the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands accepts the annual NEMI Landfill Monitoring and Operations report as submitted by GM BluePlan.

Carried

**Resolution No. 168-06-2021**

Moved by: M. Erskine

Seconded by: J. Ferguson

RESOLVED THAT the Council of the Corporation of the Town of Northeastern Manitoulin and the Islands does now adjourn at 8:24 pm.

Carried

Schedule 'A'

ANGLE PARKING

HIGHWAY	SIDE	FROM	TO
Water Street	North	Manitowaning Road and Water Street	Post Office Parking Lot Area West entrance
Water Street	South	Manitowaning Road and Water Street intersection	Worthington Street and Robinsons Street intersection
Robinson Street	North	Worthington and Robinson Intersection	60.3m west of intersection
Manitowaning Road	West	Manitowaning Road and Water Street	15m south
Water Street East	South	Manitowaning Road and Water Street 400m	for 40m
Robinson Street	North	Robinson Street and Dupont intersection	150m west for 40m

Schedule 'B'

NO PARKING

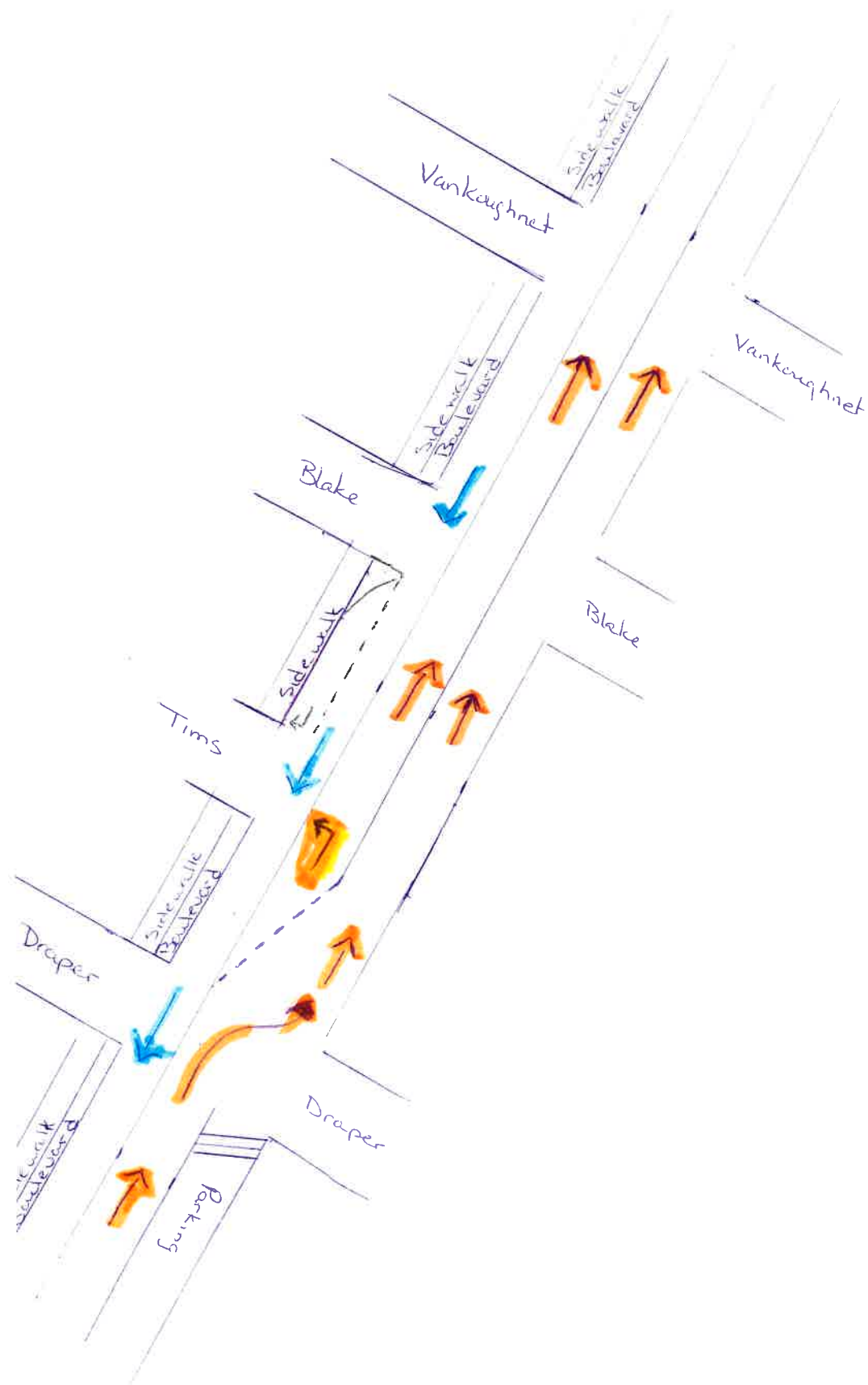
HIGHWAY	SIDE	FROM	TO
Cedar Cove	Both	North Channel Drive	117 Cedar Cove
Manitowaning Road	Both	Meredith Street	Vankoughnet Street
Manitowaning Road	West	Vankoughnet Street	Harbour Vue Road
Manitowaning Road	East	Blake	Draper
Manitowaning Road	East	Blake	Meredith Street
Meredith Street	North	Worthington Street	Manitowaning Road
Meredith Street	South	Worthington Street	130 m east
Meredith Street	Both	Manitowaning Road	Sims Street
Water Street	Both	Lot 28 Water Street	Water Street East Limit/Sims Street
Water Street West	Both	Water Street and Robinson Street Intersection	Spider Bay
Worthington Street	East	Meredith Street	Campbell Street
Worthington Street	West	Meredith Street	Worthington Street, South Limit
Worthington Street (Upper)	Both	Lower Worthington Street	Lower Worthington Street
Blake Street East	North	16 Blake Street	32 Blake Street during the hours of 8 and 9 am and 2:30-3:30 pm

No permitted parking on a road allowance, street or parking lot in excess of 24 hours.

Schedule 'C'

FOUR HOUR PARKING ZONES

HIGHWAY	SIDE	FROM	TO
Manitowaning Road	East Side	Water Street	43 m North Meredith St, (except police/fire vehicles)
Manitowaning Road	West Side	Water Street	49 m North Meredith St, (except police/fire vehicles)
Robinson Street	Both	West of Worthington Street	60.3 m, West of Worthington Street
Water Street	Both	56 m, (185 ft) East of Manitowaning Road	25.5 m, (85 ft) West of Water/Robinson Streets intersection
* With exception of 24 Water Street to 38 Water Street (no restriction)			
Worthington Street	Both	Water Street	37 m, (123 ft) South of Robinson Street



North bound  
South bound



Mayor and Council  
Town of Northeastern Manitoulin & the Islands  
June 10, 2021

Dear Mayor McNevin and members of Council,

Split Rail Brewing Co is requesting Council approval to sell our product at the NEMI Farmer's Market in 2021. This would include packaged beer, and samples on request (for consumption at our booth only). No glasses of beer would be sold.

Legislation has changed in 2021 to allow packaged beer sales at farmer's markets, and Split Rail is excited for the opportunity to bring our product to the NEMI Farmer's Market.

<https://www.agco.ca/alcohol/manufacturers-sales-farmers-markets>

We have taken the following steps to comply with the legislation:

- We have been in touch with Ray Bernstein who coordinates the market, to request a spot as a vendor.
- We have received an Occasional Extension to our Retail License through the AGCO.
- We have filed an Intention to Sell at a Farmer's Market with the AGCO.
- Split Rail Brewing Co's insurance will name NEMI, the Farmer's Market, and BMO as co-insured.

All of our beer is 100% made and packaged on Manitoulin Island, which is in keeping with the intent of Farmer's Markets to provide opportunities for consumers to purchase local food and beverage products.

Split Rail Brewing has social responsibility as a core value. All of our salespeople have Smart Serve training. We abide by ID check requirements in selling our alcohol products.

I would be pleased to answer any questions you may have.

With thanks,

Susan Snelling

for Split Rail Brewing Co

[projects@splitrailmanitoulin.com](mailto:projects@splitrailmanitoulin.com)





Box 608, Little Current, Ontario, P0P 1K0  
705-368-3500

FIRE DEPARTMENT REPORT TO COUNCIL

June, 2021

CALLS FOR SERVICE (3)

May 14 <sup>th</sup> ,	Green Bush Road Truck fire
May 15 <sup>th</sup> ,	Meredith street West Ash Can fire
June 3rd,	28 Water street Kitchen fire

(FIRE APPARATUS & EQUIPMENT IN GOOD WORKING ORDER)



## **Public Works Report**

**June 15, 2021**

### **Roads**

Gravel is on roads and we are applying calcium  
Grade lift for Bay Estates is done  
Staff has been patching  
Replaced culvert on Bidwell Road

### **Landfill**

All operations are going well  
Hazardous Waste Day is the morning of July 3<sup>rd</sup>

### **Equipment**

All equipment is being maintained  
Mechanical has been completed on 2010 Freightliner and the float



Box 608, Little Current, Ontario, P0P 1K0  
705-368-3500

## Report to community Services/Public Works June 15, 2021

### **Rec Centre**

- Rec Centre remains closed to the public.
- Curling Club painting is underway
- Ice plant upgrades continue

### **This Month**

- MHC - facility use as required.
- Drive Test – Written Tests Only
- A.A Meetings - Weekly

### **Marine, Parks & Outdoor Buildings**

- Spider Bay opened May 22<sup>nd</sup>
- Busy on weekends at ramp and Fuel dock
- Staff have all received required training and new staff are doing shadow shifts with veteran staff learning hands on tasks at the marina and waterfront.
- Town Docks are being installed
  - Repairs as needed
- Spider Bay Marina washroom upgrades are complete
- Waterfront Buildings continue opening as required
- Inspecting play structures and parks regularly.
- Splash Pad Opened Friday June 11
- Picnic tables spread out through community

Ball fields to be completed shortly



## **Building Control Report to June 10, 2021**

There have been 39 permits issued this year and 4 renewals. The permits are categorized as follows.

	Permits	Total
Residential – New	5	\$24,708.00
Residential – Additions & Renovations	6	\$2,830.00
Multi Residential – New	1	\$8,916.00
Seasonal Dwellings – New	1	\$1,200.00
Seasonal Dwellings – Additions & Renovations	1	\$400.00
Accessory Buildings – New	9	\$2,152.00
Detached Garages- New	4	\$1,850.00
Decks – New & Alterations	6	\$704.00
Commercial/Industrial New	0	\$0
Commercial/Industrial – Additions & Renovations	5	\$3,084.00
Demolition/Moving	1	\$50
Permit Renewals	4	\$200.00
Total	43	\$46,094.00
Permits Canceled/Refunded		\$-5400.00
Total		\$40,694.00

Two new Residential dwellings, two residential renovations, two new detached garages, one new accessory building, and two new decks permits have been issued since the last report. This report period has a construction value of **\$1,251,000.00** and a permit value of **\$15,932.00**. The total value of construction value to date is **\$3,574,500.00** with a total building permit revenue of **\$46,094.00**.



**Public Health**  
**Santé publique**  
SUDBURY & DISTRICTS

**UNAPPROVED MINUTES – SECOND MEETING**  
**BOARD OF HEALTH FOR PUBLIC HEALTH SUDBURY & DISTRICTS**  
**PUBLIC HEALTH SUDBURY & DISTRICTS, BOARDROOM, SECOND FLOOR**  
**THURSDAY, MAY 20, 2021 – 1:30 P.M.**

**BOARD MEMBERS PRESENT**

Randy Hazlett  
Jeffery Huska  
Robert Kirwan  
René Lapierre

Bill Leduc  
Glenda Massicotte  
Paul Myre  
Ken Noland

Jacqueline Paquin  
Mark Signoretti  
Natalie Tessier  
Carolyn Thain

**BOARD MEMBERS REGRETS**

Bill Leduc

Glenda Massicotte

Paul Myre

**STAFF MEMBERS PRESENT**

Stacey Gilbeau  
Sandra Laclé  
Stacey Laforest

Rachel Quesnel  
France Quirion  
Dr. Penny Sutcliffe

Renée St. Onge

**MEDIA PRESENT**

Media

**R. LAPIERRE PRESIDING**

**1. CALL TO ORDER AND TERRITORIAL ACKNOWLEDGMENT**

The meeting was called to order at 1:30 p.m.

- Notice of temporary leave on the Board of Health from Claire Gignac dated March 10, 2021

Board of Health member, Claire Gignac is currently on temporary leave to work with Public Health Sudbury & Districts and assist with COVID-19 vaccination clinics.

**2. ROLL CALL**

**3. REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST**

There were no declarations of conflict of interest.

#### **4. DELEGATION/PRESENTATION**

##### **i) Opioids: Status update on impacts and approaches**

– Josée Joliat, Public Health Nurse, Health Promotion Division

J. Joliat noted that today's presentation highlights the need for a wide-ranging community response as the opioid crisis continues to rage across our city, province, and country.

The Community Drug Strategy's broad approach is needed more than ever. It includes goals of improving community health, addressing drug-related issues, and encouraging partnerships among multiple stakeholders to develop strategies. Despite the intention to reduce the impact of COVID-19, measures put in place have had exacerbating effects on the opioid crisis and increasing the risks of drug-related overdose and death. COVID-19 has heightened the disparities in our communities and affects people who use substances.

The top five regions with the highest rates of opioid-related deaths in Ontario all take place in the North of Ontario with four being in the Northeastern region. Public Health Sudbury & Districts has the highest rate of opioid related deaths during the pandemic period, as well as in the pre-pandemic period. The number of opioid-related deaths has steadily increased, from 32 deaths in 2018 to 105 in 2020. These numbers are extremely worrisome and underline the importance of our local work. The downtown memorial reminds us of individuals that the numbers represent and urgency for effective action.

There is a need for immediate, medium and long-term strategies and the medium-term strategy includes supervised consumption and treatment services. Highlights from a needs assessment and feasibility study conducted in June 2020 concluded that supervised consumption sites were needed in our community, and support was provided to apply to both provincial and federal governments for support and this work is underway.

The Board of Health was advised that the alarm is being sounded due to the local and regional opioid crisis and the loss of community members at an alarming rate and that here is a need to:

- intensify the work that the Community Drug Strategy has been undertaking and explore all options
- consider the benefits of collaborating with our northern public health partners to amplify our regional concerns and to investigate in potential strategies and resources

- intensify our local work with partners to explore all options to address immediate, medium- and long-term opioid-related issues
- explore a north or northeast regional coalition of public health, relevant community agencies, and others as appropriate to amplify regional concerns and investigate potential strategies and resources

Comments and questions were entertained. The Board recognized the broad impacts of opioids on the communities, including schools. Further information was provided regarding the exploration of supervised consumption and treatment sites, safety plans and the various considerations including stigma, accessibility, suitability, etc.

It was concluded that recent tragic death statistics are a resounding alarm to address immediate, medium- and long-term issues to save lives, prevent opioid use, and end stigma. A motion on today's agenda seeks the Board of Health's support to intensify local work with partners to explore all options to address immediate, medium- and long-term opioid-related issues.

J. Joliat was thanked for the presentation.

## **5. CONSENT AGENDA**

- i) Minutes of Previous Meeting**
  - a. First Meeting – February 18, 2021
- ii) Business Arising From Minutes**
- iii) Report of Standing Committees**
- iv) Report of the Medical Officer of Health / Chief Executive Officer**
  - a. MOH/CEO Report, May 2021
- v) Correspondence**
  - a. Vaccine Allocations
    - Resolution from the Corporation of the City of North Bay, to the Premier of Ontario, dated April 7, 2021
  - b. Paid Sick Days  
(Board of Health, Public Health Sudbury & Districts [motion #06-21](#))
    - Letter from the Board of Health Chair, Simcoe Muskoka District Health Unit, to the Premier of Ontario, dated March 1, 2021
    - Letter from the Board of Health Chair, Chatham-Kent Board of Health, to the Premier, dated February 16, 2021
    - Letter from the Board of Health Chair, Peterborough Public Health, to the Premier, Deputy Premier and Minister of Health, and Minister of Labour, Training and Skills Development, dated February 16, 2021

- c. Keeping Ontario Safe and Open
  - Letter from the alPHa President, Council of Ontario Medical Officers of Health Chair and the Boards of Health Section Chair, to the Premier of Ontario, dated February 19, 2021
- d. Student Nutrition Program
  - Letter from the Board of Health Chair, Peterborough Public Health, to the Premier of Ontario, Minister of Education, Deputy Premier and Minister of Health and the Minister of Children, Community and Social Services, dated March 5, 2021
  - Letter from the Board of Health Chair, Peterborough Public Health, to the Premier of Ontario, Minister of Education, and Deputy Premier and Minister of Health, dated February 12, 2021

**vi) Items of Information**

- a. alPHa Information Break February, March and April 2021
- b. alPHa Summary – 2021 Ontario Budget March 2021
- c. Pandemic Coin

A question regarding the March year-to-date financial statement was entertained in relation to the Reproductive and Child Health budget line.

**11-21 APPROVAL OF CONSENT AGENDA**

***MOVED BY HAZLETT– TESSIER: THAT the Board of Health approve the consent agenda as distributed.***

**CARRIED**

**6. NEW BUSINESS**

**i) COVID-19 Vaccination Program Report**

- a. Briefing Note from Dr. P. Sutcliffe, Medical Officer of Health and Chief Executive Officer dated May 13, 2021
  - o COVID-19 Vaccination Program Infographic

An infographic, made available today, was developed to provide a summary of various aspects of the Public Health Sudbury & Districts' COVID-19 Vaccination Program, including the numerous partnerships.

Various data and information points such as numbers of vaccines received and administered, coverage rates by priority populations and geography, are used to inform ongoing planning efforts and to provide status updates on the work to date.



The critical involvement of the many partners has contributed to the successful vaccine roll-out to date. Various partners have unreservedly stepped up to support the Vaccination Program in diverse ways.

The Board of Health recognized that the success of the local vaccination effort is made possible by the tremendous partnerships—including area municipalities and First Nations, organizations and agencies, private businesses, and community groups—built over the many years of local public health action grounded in area communities.

The Board of Health Chair and Medical Officer of Health will develop a letter of recognition.

**ii) Association of Local Public Health Agencies (alPHa)**

**a. 2021 alPHa Fitness Challenge Board of Health**

Every year, alPHa sends out a challenge to its members, including Board of Health members to engage in fitness activities. Due to the pandemic, members are invited to participate in a socially-distant fitness activity on their own that are at least 30 minutes in length during the month of May. Action photos can be shared on Twitter.

**b. alPHa Board of Directors North East Representative**

**– Call for Nominations**

alPHa is accepting nominations for three Board of Health representatives to fill positions on its 2021-2023 Board of Directors which includes a representation from the North East region.

R. Lapierre noted that he has been the North East representative on the alPHa Board of Directors for approximately 3 years. He shared his interest in putting his name forward for the election to continue as the North East representative. Board of Health members congratulated R. Lapierre on his engagement and commitment.

**12-21 NOMINATION TO THE ALPHA BOARD OF DIRECTORS FOR THE NORTH EAST REGION**

***MOVED BY HUSKA – SIGNORETTI: WHEREAS alPHa is accepting nominations for a North East representative on the alPHa Board of Directors for a two-year term from June 2021 to June 2023;***

***THAT the Board of Health for Public Health Sudbury & Districts supports the nomination of René Lapierre, Board Chair, as a candidate for election to the alPHa***

***Board of Directors and for the Boards of Health Section Executive Committee seat to continue as the North East representative.***

**CARRIED**

c. alPha's 2021 Virtual Conference and Annual General Meeting (AGM), June 8, 2021

- Draft Program for AGM and Conference "Ontario's Public Health System Challenges – Changes – Champions"
- AGM and Resolutions Session
  - Summary of Resolutions for consideration
- Draft Agenda for the alPha Board of Health Section Meeting

Dr. Sutcliffe noted that she has returned to the alPha Board of Directors.

The alPha Annual General Meeting will be held virtually on June 8 and materials are in the agenda package with additional information on today's addendum.

Public Health Sudbury & Districts has four votes at the AGM; therefore, in addition to the MOH and the Board of Health Chair, two Board of Health members can be registered for the AGM/Conference and as voting members. Registration can be completed by PHSD for anyone interested in attending the AGM/Conference.

### **13-21 2021 ALPHA AGM/CONFERENCE**

***MOVED BY SIGNORETTI – NOLAND: WHEREAS the Public Health Sudbury & Districts is allocated four votes at the alPha Annual General Meeting;***

***THAT in addition to the Medical Officer of Health, the following two Board of Health members be registered by PHSD and attend the virtual 2021 alPha virtual Annual General Meeting as voting delegates for the Board of Health:***  
***Carolyn Thain and Jeff Huska***

**CARRIED**

### **iii) Local and Regional Opioid Crisis**

Introduction to this motion was made by way of today's delegation. The proposed motion outlines several facts provided in today's presentation, including the challenges being faced and the need for supervised consumption and treatment services in Sudbury.

### **14-21 LOCAL AND REGIONAL OPIOID CRISIS—SOUNDING THE ALARM**

***MOVED BY SIGNORETTI – THAIN: WHEREAS Canada has been affected by the opioid crisis since 2016 with an escalation of this crisis during the COVID-19 pandemic and a***

***total of over 19 000 apparent opioid-related deaths reported nationally from January 2016 to September 2020; and***

***WHEREAS in the recently released statistics on opioid-related deaths for 2020 in Ontario, the top five health units with the highest reported death rates per 100,000 population are all in northern Ontario and four of these health units are among the five health units in northeastern Ontario—with Public Health Sudbury & Districts having the highest opioid-related death rate for 2020 in the province; and***

***WHEREAS in 2020, 105 people in the City of Greater Sudbury and the districts of Sudbury and Manitoulin died from an opioid-related overdose as compared with 56 people in 2019 (87.5% increase), equating to a rate of 52.4 and 28 per 100,000 for 2020 and 2019, respectively (Ontario rates: 16.4 and 10.4); and***

***WHEREAS the Ontario Public Health Standards require boards of health to collaborate with local partners in health and other sectors to develop programs and services that address varying substance use patterns in order to reduce the burdens associated with substance use; and***

***WHEREAS under the leadership of the Community Drug Strategy, community risk mitigation strategies have been developed under the four pillars of prevention, harm reduction, treatment and enforcement, with each pillar being led by community agencies and members including persons with lived experience; and***

***WHEREAS in recognition of the growing opioid crisis and the need to plan proactively for safe spaces to use drugs and prevent deaths, the harm reduction pillar completed the extensive Needs Assessment and Feasibility Study as required for federal and provincial applications to establish such spaces, the submissions of which have been held up by our inability to secure a space location in Sudbury; and***

***WHEREAS recent tragic death statistics are a resounding alarm for the need for all parties to double down on efforts currently underway and to explore innovative approaches—addressing immediate, medium- and long-term issues—to save lives, prevent opioid use, and end stigma;***

***THEREFORE, BE IT RESOLVED THAT the Board of Health affirm that the local opioid situation is a deepening crisis and direct the Medical Officer of Health to intensify local work with partners to explore all options to address immediate, medium- and long-term opioid-related issues; and***

***FURTHER THAT the Board direct the Medical Officer of Health to explore a north or northeast regional coalition of public health, relevant community agencies, and others as appropriate, in order to amplify regional concerns and investigate potential strategies and resources; and***

***FURTHER THAT the Board continue to receive timely status updates on opioid impacts and approaches.***

**UNANIMOUSLY CARRIED**

## **7. ADDENDUM**

### **15-21 ADDENDUM**

***MOVED BY HAZLETT TESSIER: THAT this Board of Health deals with the items on the Addendum.***

**CARRIED**

#### **i) Public Health Measures – Extension of Current Restrictions**

- Letter from the Board of Health Chair, Peterborough Public Health, to the Premier of Ontario, dated May 14, 2021

Correspondence is shared for information.

#### **ii) Motivation for COVID-19 Vaccination**

- Invitation from Public Health Sudbury & Districts to be a Public Health Influencer

Board of Health members are encouraged to participate and share the campaign information.

#### **iii) alPHa AGM**

- Resolution Information for Voting Delegates

Updated information is shared regarding the alPHa AGM resolution session.

#### **iv) Items of Information**

- alPHa Information Break, dated May 18, 2021

The newsletter is attached to ensure information is shared in a timely fashion.

**8. IN CAMERA**

**16-21 IN CAMERA**

***MOVED BY NOLAND – TESSIER: THAT this Board of Health goes in camera to deal with labour relations or employee negotiations. Time: 2:40 p.m.***

**CARRIED**

**9. RISE AND REPORT**

**17-21 RISE AND REPORT**

***MOVED BY TESSIER – THAIN: THAT this Board of Health rises and reports. Time: 2:50 p.m.***

**CARRIED**

It was reported that one agenda item relating to a labour relations or employee negotiations was discussed for which the following motions emanated:

**18-21 APPROVAL OF MEETING NOTES**

***MOVED BY HAZLETT – SIGNORETTI: THAT this Board of Health approve the meeting notes of the February 18, 2021, Board in camera meeting and that these remain confidential and restricted from public disclosure in accordance with exemptions provided in the Municipal Freedom of Information and Protection of Privacy Act.***

**CARRIED**

**19-21 CUPE MEMORANDUM OF SETTLEMENT RATIFICATION**

***MOVED BY KIRWAN – PAQUIN: THAT the Board of Health ratify the Memorandum of Settlement between Public Health Sudbury & Districts and the Canadian Union of Public Employees, dated April 22, 2021.***

**CARRIED**

**10. ANNOUNCEMENTS**

Board of Health members were asked to complete the evaluation for today's Board of Health meeting and were reminded to complete the two declaration forms available in BoardEffect.

The Chair concluded by sharing that, on behalf of the Board of Health, public health staff's efforts to keep our communities safe are appreciated.

The next Board of Health meeting is scheduled for Thursday, June 17, 2021.

**11. ADJOURNMENT**

**20-21 ADJOURNMENT**

***MOVED BY LAPIERRE – TESSIER: THAT we do now adjourn. Time: 3 p.m.***

**CARRIED**

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(Chair)

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(Secretary)