

THE CORPORATION OF THE TOWNSHIP OF ESSA  
VIRTUAL COMMITTEE OF THE WHOLE MEETING

WEDNESDAY, APRIL 21, 2021  
6:00 p.m.

To view our live stream visit the Township of [Essa's YouTube Channel](#)

**AGENDA**

1. **OPENING OF MEETING BY THE MAYOR**
2. **DISCLOSURE OF PECUNIARY INTEREST**
3. **DELEGATIONS / PRESENTATIONS / PUBLIC MEETINGS**

- p. 1 a. **Delegation - Janice Leach-Lynch and Paul Lynch**  
Re: Proposed Telecom Tower
- p. 5 b. **Public Meeting**  
re: OPA 38 and ZBA Z2/21
- p. 23 c. **Delegation – Richard Steinginga – Baker Tilly KDN LLP**  
Re: Presentation of the 2019 Draft Financial Statements

Recommendation: *Be it resolved that the 2019 Draft Financial Statements, as presented by Baker Tilly KDN LLP, be approved.*

**STAFF REPORTS**

4. **PLANNING AND DEVELOPMENT**

- p. 108 a. **Staff Report PD011-21 submitted by the Manager of Planning and Development, re: Neighbourhood Meeting Parameters.**

Recommendation: *Be it resolved that Staff Report PD011-21 be received; and That Council adopt the Neighbourhood Meetings Process as recommended by staff.*

5. **PARKS AND RECREATION / COMMUNITY SERVICES**

6. **FIRE AND EMERGENCY SERVICES**

7. **PUBLIC WORKS**

- p. 112 a. **Staff Report PW008-21 submitted by the Manager of Public Works, re: Off Road Vehicle Access on Municipal Road Allowance.**

Recommendation: *Be it resolved that Staff Report PW008-21 be received; and That Council direct Staff to prepare a by-law to repeal By-law 2005-24, and to represent the content of this report, such that ATVs and ORVs will be allowed on certain Essa roads on a trial basis effective until November 1, 2021, in accordance with the roads described within this report.*

- p. 118 b. **Staff Report PW015-21 submitted by the Manager of Public Works, re: Award of Tender – Margaret Street Reconstruction (Urbanization) Phase 1 & 2.**

Recommendation: *Be it resolved that Staff Report PW015-21 be received; and That the quotation as submitted by North Rock Group Ltd. for the Margaret Street Reconstruction (Urbanization) Phase 1 and 2 be accepted in the amount of \$2,506,000.00 (excluding H.S.T.)*

## 8. FINANCE

- p. 123 a. **Staff Report TR007-21 submitted by the Manager of Finance, re: 2021 Property and Liability Insurance Renewal.**

Recommendation: *Be it resolved that Staff Report TR007-21 be received; and That a Municipal Property and Liability Proposal submitted by Frank Cowan Company for a total premium of \$424,146.00 plus applicable taxes, effective April 21, 2021 be accepted.*

## 9. CLERKS / BY-LAW ENFORCEMENT / IT

## 10. CHIEF ADMINISTRATIVE OFFICER (C.A.O.)

- p. 128 a. **Staff Report CAO014-21 submitted by the Chief Administrative Officer, re: 58 Vernon Street.**

Recommendation: *Be it resolved that Staff Report CAO014-21 be received; and That Council declare a portion of lands located at 58 Vernon Street, Angus, as surplus, and direct staff to advertise the declaration appropriately and following, advertise a public tender process for the sale of land.*

- p. 131 b. **Staff Report CAO015-21 submitted by the Chief Administrative Officer, re: Purchase of Vehicles, 2021.**

Recommendation: *Be it resolved that Staff Report CAO015-21 be received for information.*

- p. 133 c. **Staff Report CAO016-21 submitted by the Chief Administrative Officer, re: Proposed South Simcoe Streams Network Tree Planting at Stonemount Park, Gold Park Gate.**

Recommendation: *Be it resolved that Staff Report CAO016-21 be received; and That Council support a community tree planting event at Stonemount Park on May 30, 2021, as organized by the South Simcoe Streams Network in a COVID-compliant manner.*

## 11. OTHER BUSINESS

**12. ADJOURNMENT**

Recommendation: *Be it resolved that this meeting of Committee of the Whole of the Township of Essa adjourn at \_\_\_\_\_ p.m., to meet again on the 5<sup>th</sup> day of May, 2021 at 6:00 p.m.*

Dear Council,

We are sending you a letter of request to endorse a recommendation on an alternative site for the proposed Explornet Tower. We are proposing that Council would endorse that an alternate site of 6517 Scotch Line or 6671 Scotch Line would be much better sites for a Tower in The Township of Essa.

Positioning a Tower in the proposed location of 6004 Scotch Line does not suit the surrounding area.

Alternate Location of 6517 Scotch Line:

The Tower would be much better suited for the location of 6517 Scotch Line. It would blend in better at this location as there are already Towers on this property. Aesthetically speaking, it would not detract or take away from 6517 Scotch Line because there are already Towers present on this property as well as a Industrial/Commercial Business. ("Bin Busy")

There is sole ownership and access for the driveway in. (Already There)

There is sole ownership and access for the Hydro. (Already There)

It is a large parcel owned by the SAME OWNER. ( )

The surrounding land is also owned by the SAME OWNER. ( )

The closest residence is also owned by the SAME OWNER. ( )

This residence setback is much further away from where a Tower would be built on this property (6517) as compared to the other property. (6004)

There is already another Industrial/commercial Business on this property that involves Large Metal Bins. ("Bin Busy")

There would be No need to use arable land at this location as there is a large area of Industrial/Commercial Use Land available for the Tower to be built on.

This location (6517 Scotch Line) is in close proximity to the other proposed location of 6004 Scotch Line.

This location only affects 1 PROPERTY OWNER VERSUS 9 PROPERTY OWNERS at the proposed location of 6004.

Also, NO LETTERS would need to be sent out to property owners if this location were chosen.

THERE is also another Ideal Site listed in the chart attached (please see and compare)

Thank you Council for your consideration in this important matter,  
Paul Lynch & Janice E. Leach-Lynch

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Comparison of Best Site for Tower

1	ITEM	<b>6004 Scotch Line</b> Currently Proposed Site	<b>6517 Scotch Line</b> Better Site for Essa Township Residences. Suggested Site	<b>6671 Scotch Line</b> Possibly better site for Essa Residences. Suggested Site
2	Owners	Owned by [redacted]	Owned by [redacted]	Owned by [redacted]
3	Land size and Access	6.5 acres. Shared access	600 Acres. Sole access	400 acres Sole Access
4	Directly affected land owners	9 land owners that either abut or are in close proximity to this site.  All 9 parcels are in a position to have building permits available.	Land owned solely by [redacted]  There is in fact only 5 parcels that abut this site and none of the properties can get any additional building permits for the properties. So no additional residences will be built.	Land owned solely by [redacted]. Land surrounding this site also owned by the [redacted]
5	Close proximity directly affected residences	190ft. 1 residence in close proximity Owned by [redacted]	300ft. 1 residence owned solely by [redacted]	No residences within 1300ft
6	Direct affect to nearby property owners and residences.	[redacted] 190ft . 9 others affected in close proximity.  There is currently 9 residences and a future 6 land parcels that have the ability to obtain building permits for residences within the 815m circle. Therefore a total of 15.	Closest residence owner is 900ft.  The house at 300ft is owned by [redacted] and he can assume the responsibility and liability for having a tower in close proximity.	Closest residence is 1300 ft distant.

7	Hydro Access	<p>Shared Hyrdo. Hydro access not yet agreed to.</p> <p>Should the other property owners decide to bury hydro lines cutting off access to the land locked property.</p>	Hydro already on property and owned by the proposer Jim Patton.	Hydro unknown
8	Road Access	<p>Shared road access not agreed to and road is not commercial grade civil engineered.</p> <p>is rightly concernened about the right of way use.</p>	Property already has road access and Industrial renter already has access to the property with heavy vehicles.	Road access available and sole owned by "
9	Affected residences with EMF radiation not owned by proposer	13 residences within 1000m	2 residences within 1000m	Closest resident is 1300m
10	"Removal of arable land to allow for road access" as reason not using an alternate location owned by the same proposer	None	None. As there is already a commercial renter on this site that is using both the road and the site not for farm purposes.	None The site at the end of the road would be within a wooded area.
11	"No alternate site will give more than 750m setback to residences."	13 residences within 1000ft	<p>0 un-owned residences that will be affected within 750m. 1 residence owned by the property owner at 300ft.</p> <p>One residence owned by the proposer who can assume liabilities. There are 2 residences within</p>	1300ft setback to closest residence from road access already available.

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			750m and 3 more within 1000m radius.	
12	“ Alternate site will require the removal of large amounts of arable land for power location.” is a reason you stated for not using the alternate site	This would be more complicated with multiple owners.	<p>Power is already run to property and within close proximity to where a tower would be located. The power on property is already owned solely by the proposer.</p> <p>There would be no need to lose any arable land road access and power is already run to a residence on the property of the proposer and there is a commercial user already with access to the property. Therefore no arable land should be lost.</p>	Road access is already available. Power would run along side that road and thus little affect to arable land.



**PUBLIC MEETING OUTLINE  
 PROPOSED OFFICIAL PLAN AMENDMENT (OPA 38) AND  
 ZONING BY-LAW AMENDMENT (Z2/21)  
 (Affecting whole of the Township of Essa)  
 April 21<sup>st</sup>, 2021**

**MEETING INTRODUCTION – Mayor:**

The purpose of this Public Meeting is to review proposed Amendments for Additional Residential Units to the Township of Essa’s Official Plan, 2001 and Zoning By-law 2003-50 in accordance with Section 22 and 34 of the Planning Act, and to hear comments and review written submission from the public and other agencies concerning these proposed Amendments.

**DESCRIPTION OF THE PROPOSAL – Manager of Planning & Development:**

As part of keeping in line with the Provincial directives around affordable and accessible housing, Township Staff have undertaken a comprehensive review of planning policies and Drafted Official Plan and Zoning By-law Amendments regarding Additional Residential Units. These Amendments will authorize the use of Additional Residential Units by permitting:

- the use of two residential units in a detached house, semi-detached house or rowhouse; and
- the use of a residential unit in a building or structure accessory to a detached house, semi-detached house or rowhouse

The properties subject to these Additional Residential Unit Amendments and further Amendment details will be further explained in Staff’s presentation.

**COMMENTS FROM THE PUBLIC – Mayor:**

Speakers must state their name and address so that proper records may be kept and notice of future decisions be sent to those persons involved in their review process.

**REPLY – Mayor:**

Council may ask questions for clarification.

**FINAL STATEMENT – Mayor:**

If there are no further questions or comments, Council wishes to thank all those in attendance for their participation. The Planning office will be preparing a report and by-law to be presented to Council at a future meeting regarding the proposed Official Plan and Zoning By-law Amendments.



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# Public Meeting: Additional Residential Units

(ZB2-2021 & OPA 38-2021)

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April 21, 2021

Presented By: Aimee Powell BURPI., MPA, MCIP, RPP  
Manager of Planning and Development



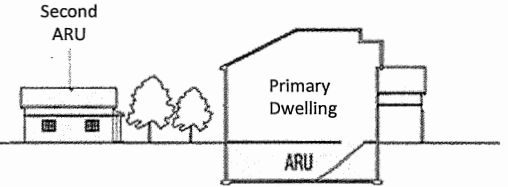
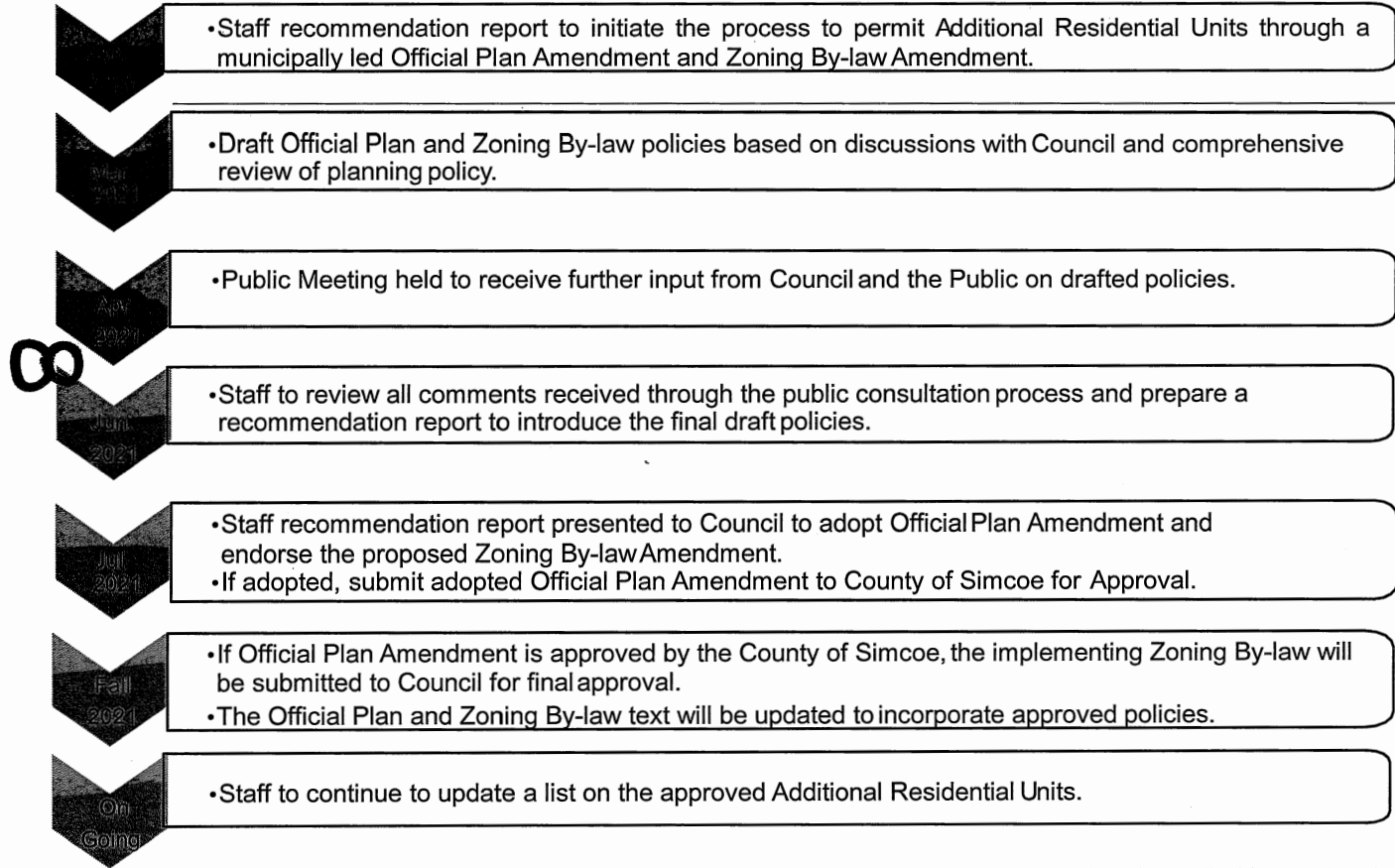
# Overview

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- January 2020 – Staff made the request of Council to create a proposed ARU program and the accompanying Official Plan Amendment and Zoning By-law Amendment
- January 2020 to February 2021 – Staff drafted Official Plan and Zoning By-law Amendments for Additional Residential Units to receive further input from Council, the Public, Township Departments and applicable agencies/authorities.
- March 2021 – Staff requested for Council to authorize Staff to proceed to a Public Meeting to present the Draft Official Plan Amendment and Zoning By-Law Amendment to implement Additional Residential Units



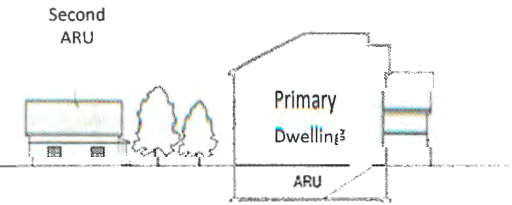
# Additional Residential Unit - Timeline



**WE ARE HERE!**



# Z2 – 2021 & OPA 38 – 2021 (Additional Residential Units)



## Subject Lands:

- These Amendments apply to land within the entire geographical area of the Township of Essa

## Purpose:

- To align the Township of Essa Official Plan policies and Zoning By-law standards with provincial policy regarding Additional Residential Units
- The proposed Amendments will permit the use of Additional Residential Units on properties that are zoned to permit single detached, semi-detached or rowhouse dwellings.

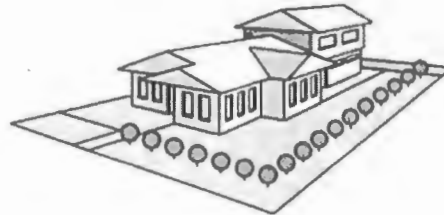
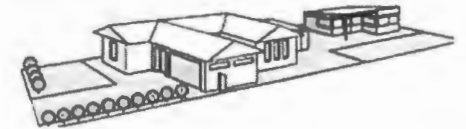
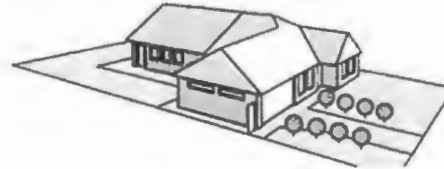


# Z2 – 2021 & OPA 38 – 2021 (Additional Residential Units)

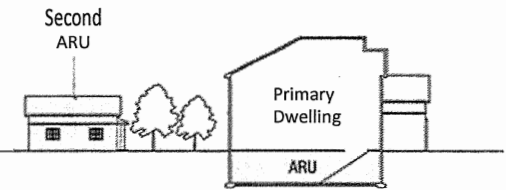
## Policy Overview

- *Planning Act*
- Provincial Policies
- County Official Plan

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# Z2 – 2021 & OPA 38 – 2021 (Additional Residential Units)



## Planning Act

This *Act* sets a framework for planning and development in Ontario. The *Act* is continually evolving, as new Bills and Regulations provide new direction on how land use planning is to be conducted provincially.

## Additional Residential Unit policies

An Official Plan shall contain policies that authorize the use of Additional Residential Units by permitting:

- the use of two residential units in a detached house, semi-detached house or rowhouse; and
- the use of a residential unit in a building or structure accessory to a detached house, semi-detached house or rowhouse.

## Zoning By-laws give effect to Additional Residential Unit policies

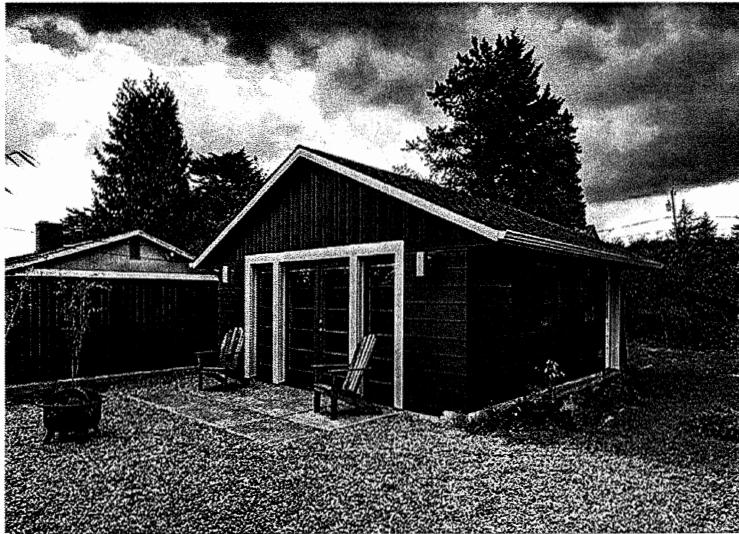
The Council of each local municipality shall ensure that the Zoning By-laws passed under Section 34 give effect to the polices created in subsection 16(3)



# Z2 – 2021 & OPA 38 – 2021 (Additional Residential Units)

Examples of Additional Residential Unit:

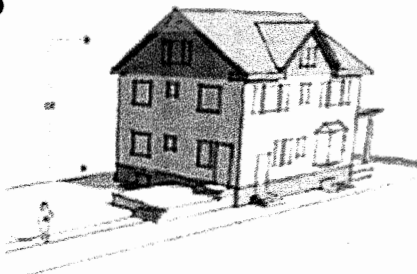
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# Z2 – 2021 & OPA 38 – 2021 (Additional Residential Units)

Examples of Locations:

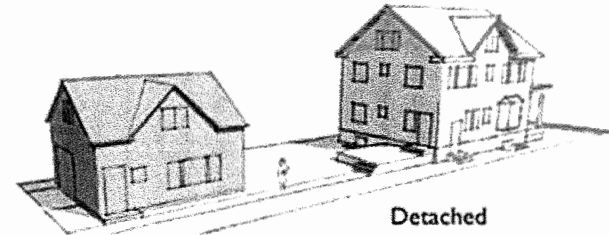
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Internal



Attached



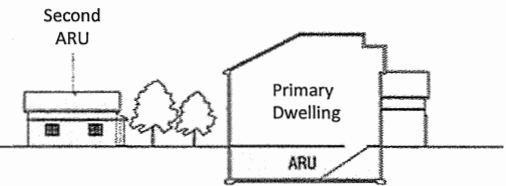
Detached

OR a combination of detached and  
internal/attached





# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)



## Draft Official Plan Amendments:

Additional Residential Unit(s), also known as accessory or basement apartments, secondary suites or in-law suites are self-enclosed residential units with separate kitchen, bathroom and sleeping accommodations. These units are subordinate in size and function to the principal building on the property.

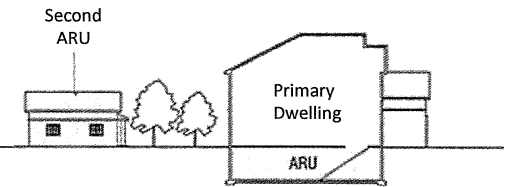
### Polices that apply to Additional Residential Units:

- The use of two residential units in a single detached dwelling, semi-detached dwelling or rowhouse
- The use of a residential unit in a building or structure accessory to a single-detached dwelling, semi-detached dwelling or rowhouse
- An Additional Residential Unit will not be permitted within hazardous lands as defined and regulated by the Local Conservation Authority (NVCA)
- An Additional Residential Unit will be required to be serviced by appropriate water and wastewater/stormwater services in a manner that is acceptable to the Township
- Additional units may not be permitted on lands that are Environmentally Protected, wetlands, or flood prone
- Additionally, surplus farm dwelling severance polices shall not be used to create separate lot for Additional Residential Units



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# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)



Draft Official Plan Polices : The following criteria will be used as the basis for permitting Additional Residential Units

- That safe road access can be provided;
- The establishment of an Additional Residential Unit does not require the construction of an additional driveway access;
- Additional Residential Unit will be regulated by the provisions of the Implementing Zoning By-law;
- That any exterior alterations to the main residence, necessary to accommodate the Additional Residential Unit, are minimized to reduce visual impacts on the streetscape;
- That the character of the primary residence be maintained;
- That sufficient amenity areas are offered for the Primary Dwelling and Additional Residential Unit;
- The Additional Residential Unit meets the applicable Building Code, Fire Code and local property regulations;
- That a garden suite and Additional Residential Unit(s) cannot be permitted on the same lot;
- The Additional Residential Unit will be established in accordance with the Minimum Distance Separation Formulae;
- That adequate off-street parking can be provided on site for both the main residence and Additional Residential Unit;
- All applicable permits and or approvals are required to be obtained from the Conservation Authority and any other agencies; and
- The Additional Residential Unit is not considered multi-residential use for the purposes of the Site Plan Control By-law



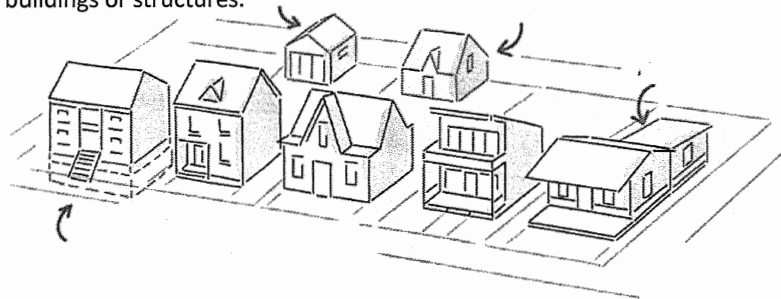
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# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)

Draft Official Plan Policies : The following criteria will be used as the basis for permitting Additional Residential Unit within an accessory building/structure

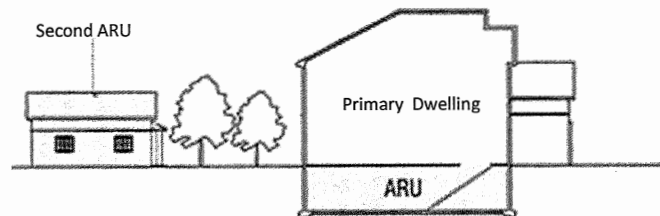
- An Additional Residential Unit is prohibited from being severed from the property;
- The Additional Residential Unit is situated within the principal building cluster on the property;
- The establishment of an Additional Residential Unit does not require the construction of an additional driveway access;
- The Additional Residential Unit will be evidently secondary to the main residence on the property; and
- Minimum Distance Separation formula is complied with, where applicable. Local Municipalities may apply Site Plan Control to Additional Residential Units in accessory buildings or structures.



# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)

## Draft Zoning By-law Provisions Definitions

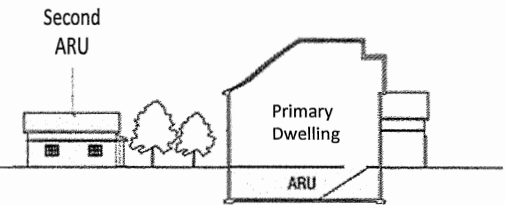
- “Additional Residential Unit” shall mean a separate and self-contained dwelling unit that is subordinate to the Primary Dwelling and located within the same building or within a detached accessory building/structure on the same lot as the Primary Dwelling.
- “Primary Dwelling” shall mean the main dwelling unit to which Additional Residential Units may be subordinate.
- “Rowhouse” shall mean a consecutive series of similar residential units that shall share a maximum of two common walls with the adjacent units, situated on one lot.



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# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)



## Draft Zoning By-law Provisions for all Units

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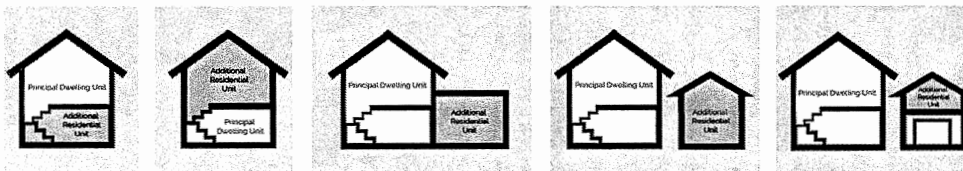
- Additional Residential Unit(s) shall be permitted on lands zoned to permit a single-detached dwelling, semi-detached dwelling, or rowhouse and/or located within a detached accessory building/structure on the same lot as the Primary Dwelling.
- A maximum of two Additional Residential Units shall be permitted on a lot, one within the same building as the Primary Dwelling and one located in a detached accessory building/structure to the Primary Dwelling.
- Additional Residential Unit(s) shall not be permitted on properties that are accessed from a private street.
- In accordance with the Off-Street Parking Requirements provided within this by-law, a minimum of one (1) parking space per Additional Residential Unit is required to be provided and maintained on site for the sole use of the occupant of an Additional Residential Unit and may include tandem parking spaces.
- Additional Residential Unit(s) shall be appropriately serviced and shall comply with all applicable health and safety standards.
- The maximum floor area of an Additional Residential unit(s) shall be 50% of the gross floor area of the Primary Dwelling\*
- Additional Residential Unit(s) shall only be permitted if adequate connection to both municipal water supply and municipal sanitary sewers
- Despite the above Additional Residential Unit(s) may be permitted where municipal water supply and municipal sanitary sewer are unavailable, if servicing can be demonstrated to the satisfaction of the Township



# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)

## Draft Zoning By-law Provisions

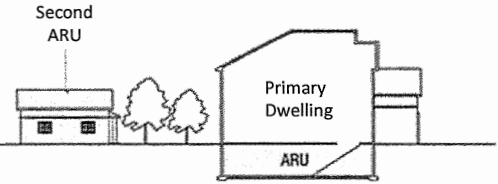
- Additional Residential Unit(s) shall have separate sanitary and kitchen facilities from the Primary Dwelling.
- Additional Residential Unit(s) shall not be permitted on a lot that is used for a Bed and Breakfast, Group Home, Private Home Tutor, Private Home Daycare, or Correctional use.
- No Additional Residential Unit(s) shall be permitted within the flooding and erosion hazard limits of all watercourses.
- Where any Primary Dwelling contains an Additional Residential Unit(s) and is permitted to have a home occupation, the home occupation shall be permitted in only 1 (one) of the units.
- The civic address of a lot containing an Additional Residential Unit(s) shall clearly indicate the existence of an Additional Residential Unit(s) by adding signage.
- A separate entrance shall be required for the Additional Residential Unit(s).



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# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)



## Draft Zoning By-law Provisions within a Primary Dwelling

- Separate entrance required on rear or side of the Primary Dwelling, OR from an existing entrance

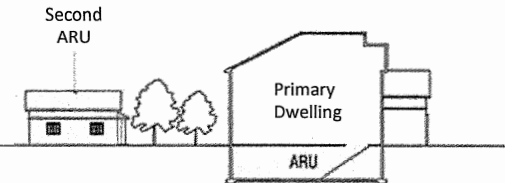
## Draft Zoning By-law Provisions within an Accessory Building/Structure

- The Additional Residential Unit within a detached accessory building/structure shall not exceed the maximum permitted accessory building/structure floor area for the applicable zone.
- The maximum building height of an Additional Residential Unit contained within a detached accessory building/structure is two (2) storeys and shall not exceed the height of Primary Dwelling.
- The applicable setbacks for the detached accessory building/structure within the applicable zone applies to an Additional Residential Unit on a residential use.
- An Additional Residential Unit in a detached accessory building/structure may occupy a yard other than a front yard or required exterior side yard.
- A minimum of 3 metres shall be provided between the Additional Residential Dwelling Unit in a detached accessory building/structure on the same Lot and any other structure permitted on the lot.
- All other provisions of the respective zones are complied with.

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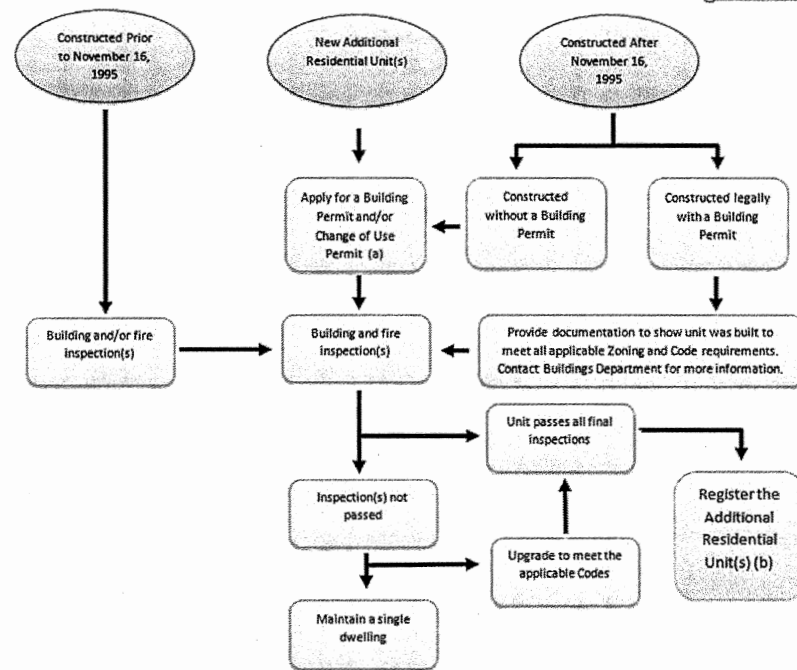
# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)



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Registering your Additional Residential Units:

- Make the unit legal through inspection, approval and registration
- Registration Fee = \$150.00
- Re-inspection Fee = \$75.00

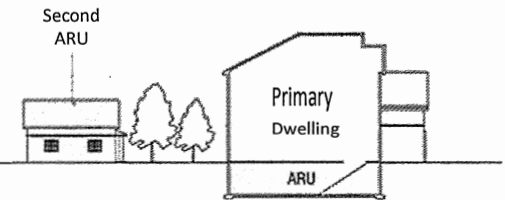


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# Z2 – 2021 & OPA38 – 2021 (Additional Residential Units)



## Questions/Comments?

Next Steps...

- Gather feedback on draft policies
- Potential Policy revisions
- Future Recommendation Report to Council by July 2021
- County OPA Fall 2021
- Zoning By-Law approval Fall 2021



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**Now, for tomorrow**

# **Township of Essa**

**Comparative Analysis  
December 31, 2019**

**Council Presentation  
April 21, 2021**



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## Independent Auditor's Report

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Township of Essa as at December 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

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# Audit Procedures

**Review of minutes of council**

## **Substantive Testing**

- Sampling
- Analytical review
- Management estimates

## **Systems documentation and related control testing**

- Revenues
- Disbursements
- Payroll
- Journal entries

## Audit Overview – Matters of Communication

### **Audit is complete pending:**

- Council approval of financial statements
- Receipt of signed representation letter
- Receipt of legal letter

### **No significant difficulties encountered during the course of our audit procedures:**

- No changes to initial audit plan
- No disagreements or difficulties with management
- Excellent cooperation from management and staff
- New subsequent events note for the impacts of COVID-19

### **Uncorrected audit difference noted:**

- Prepaid insurance: net misstatement of \$29,251

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# Financial Assets at December 31<sup>st</sup>

	2019	2018	2017	2016	2015
Cash	\$ 33,083,382	\$ 33,892,850	\$ 35,597,449	\$ 30,676,088	\$ 12,277,021
Short term investments	\$ -	\$ -	\$ -	\$ -	\$ 10,132,712
Taxes receivable	\$ 2,278,337	\$ 2,137,569	\$ 2,153,349	\$ 2,175,065	\$ 2,213,377
Accounts receivable	\$ 3,234,010	\$ 2,657,797	\$ 1,506,035	\$ 1,341,498	\$ 1,535,549
	<u>\$ 38,595,729</u>	<u>\$ 38,688,216</u>	<u>\$ 39,256,833</u>	<u>\$ 34,192,650</u>	<u>\$ 26,158,658</u>

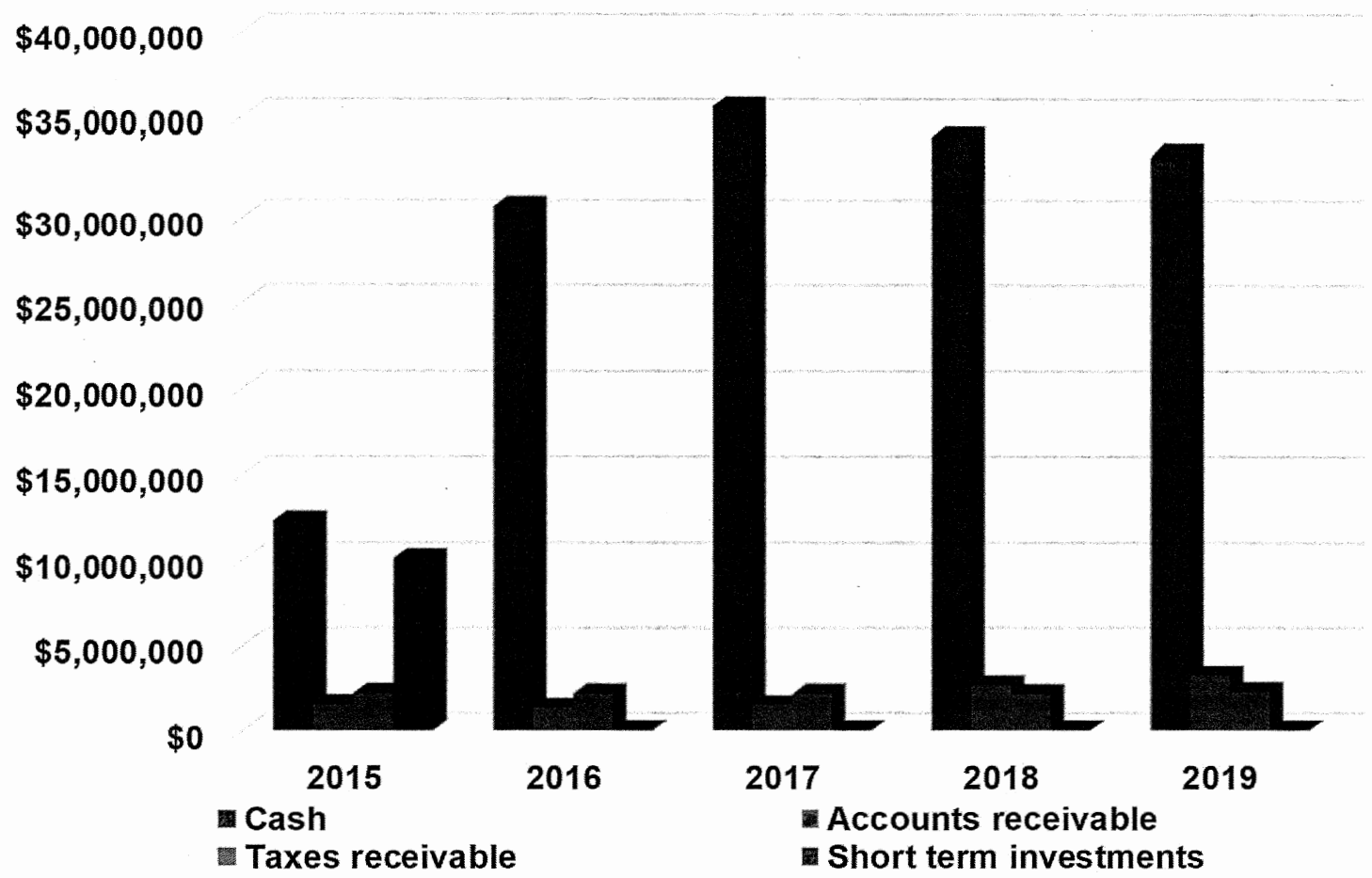
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# Financial Assets at December 31<sup>st</sup>

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## Financial Liabilities as at December 31<sup>st</sup>

	2019	2018	2017	2016	2015
Accounts payable and accrued liabilities	\$ 5,232,535	\$ 5,083,077	\$ 6,179,925	\$ 5,734,551	\$ 3,464,883
Accounts payable - developers	\$ 645,000	\$ 645,000	\$ 645,000	\$ -	\$ 526,652
Deferred revenue - obligatory reserve fund	\$ 20,997,416	\$ 21,481,627	\$ 20,742,200	\$ 18,330,035	\$ 13,477,858
Deferred revenue - other	\$ 138,660	\$ 132,102	\$ 182,684	\$ 209,247	\$ 249,791
Long term debt	\$ 3,687,544	\$ 4,344,078	\$ 4,979,934	\$ 5,595,822	\$ 6,192,427
Employee future benefits payable	\$ 720,004	\$ 750,665	\$ 774,420	\$ 703,848	\$ 667,026
	<u>\$ 31,421,159</u>	<u>\$ 32,436,549</u>	<u>\$ 33,504,163</u>	<u>\$ 30,573,504</u>	<u>\$ 24,578,638</u>

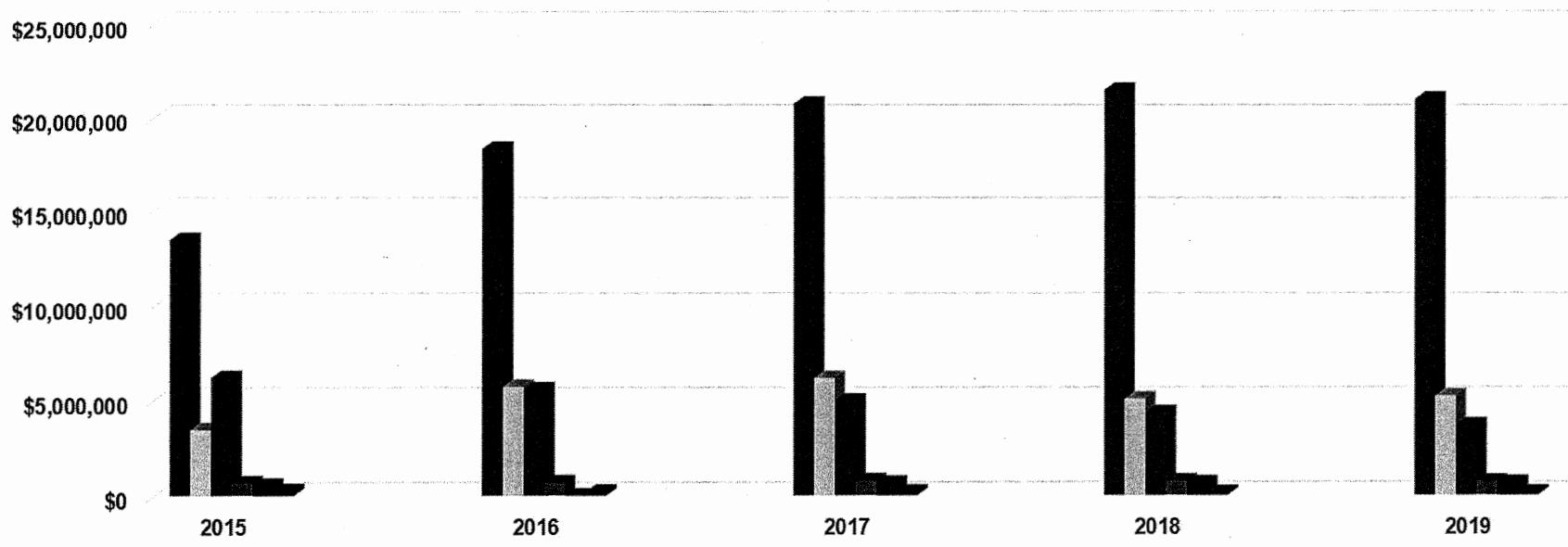
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# Financial Liabilities as at December 31<sup>st</sup>



- Deferred revenue - obligatory reserve fund
- Accounts payable and accrued liabilities
- Long term debt
- Employee future benefits payable
- Accounts payable - developers
- Deferred revenue - other



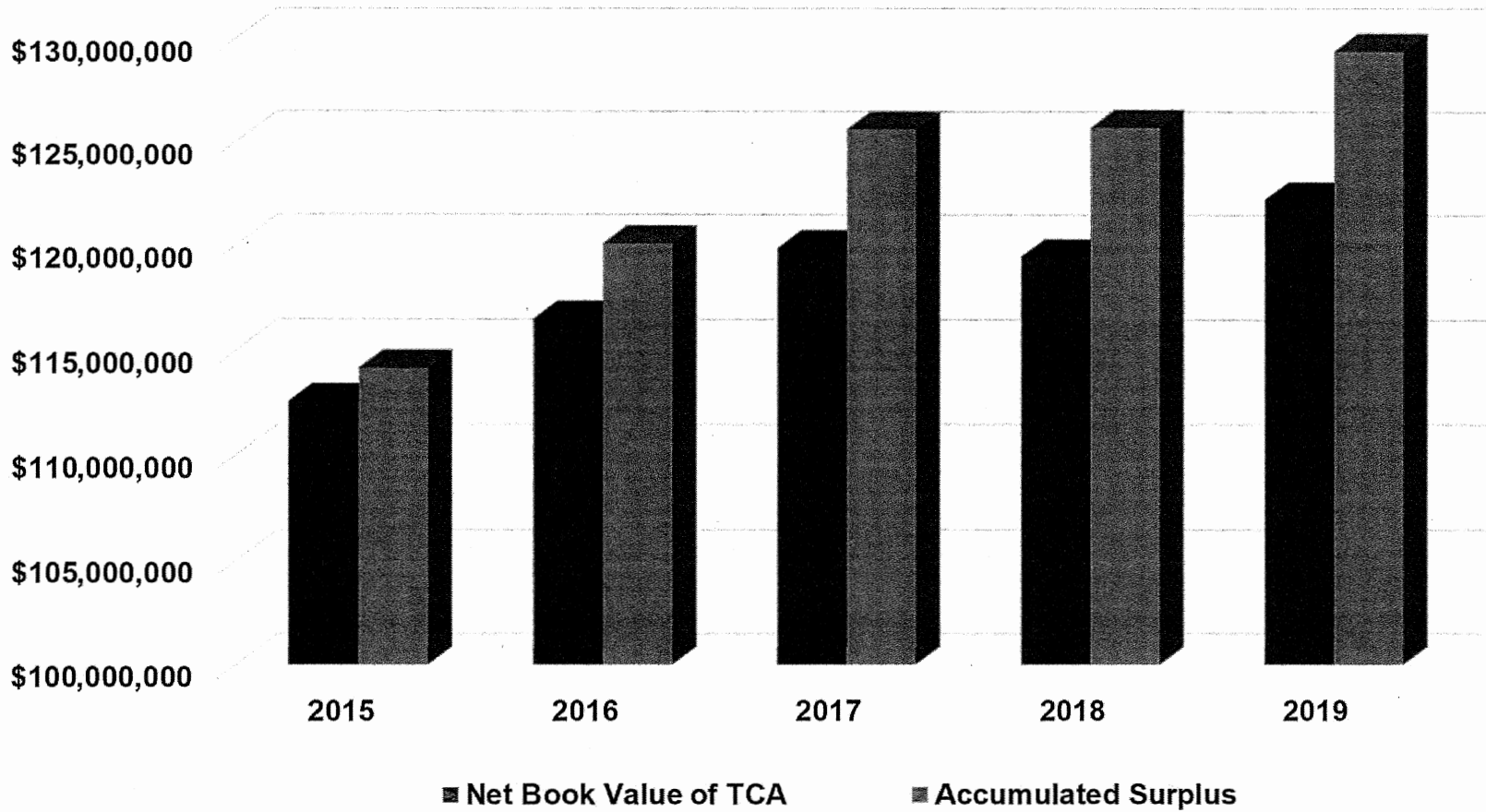
## Non-Financial Assets as at December 31<sup>st</sup>

	2019	2018
<b>Net Financial Assets</b>	\$ 7,174,570	\$ 6,251,667
<b>Non-Financial Assets</b>		
Tangible capital assets	122,258,433	119,485,947
Prepaid expenses	12,665	7,930
	<u>\$ 129,445,668</u>	<u>\$ 125,745,544</u>

# Consolidated Statement of Operations

	2019 Budget	2019 Actual	2018 Actual
Total Revenues	\$ 19,423,331	\$ 21,821,454	\$ 18,138,874
Total Expenses	18,105,207	18,121,330	18,053,868
PSAB Annual surplus	1,318,124	3,700,124	85,006
<b>Accumulated Surplus - Beginning</b>		125,745,544	125,660,538
<b>Accumulated Surplus - Ending</b>		<u>\$ 129,445,668</u>	<u>\$ 125,745,544</u>
<b>Operating Surplus Reconciliation</b>	<b>\$ 1,318,124</b>	<b>\$ 3,700,124</b>	<b>\$ 85,006</b>
Amortization of tangible capital assets	4,049,724	4,077,692	4,049,724
Purchase of tangible capital assets	(6,239,021)	(6,858,740)	(3,801,105)
Loss/(gain) on disposal of tangible capital assets	-	64,710	(313,977)
Contributed tangible capital assets	-	(91,042)	-
Proceeds on sale of tangible capital assets	465,000	34,894	472,183
Change in employee future benefits	-	(30,661)	(23,755)
Net transfers (to)/from reserves and reserve funds	1,028,478	(244,689)	(1,595,973)
Principal repayments of long term debt	(622,305)	(656,534)	(635,856)
Change in surpluses	-	4,246	1,763,753
	<u>-</u>	<u>-</u>	<u>-</u>

# Accumulated Surplus and Tangible Capital Assets

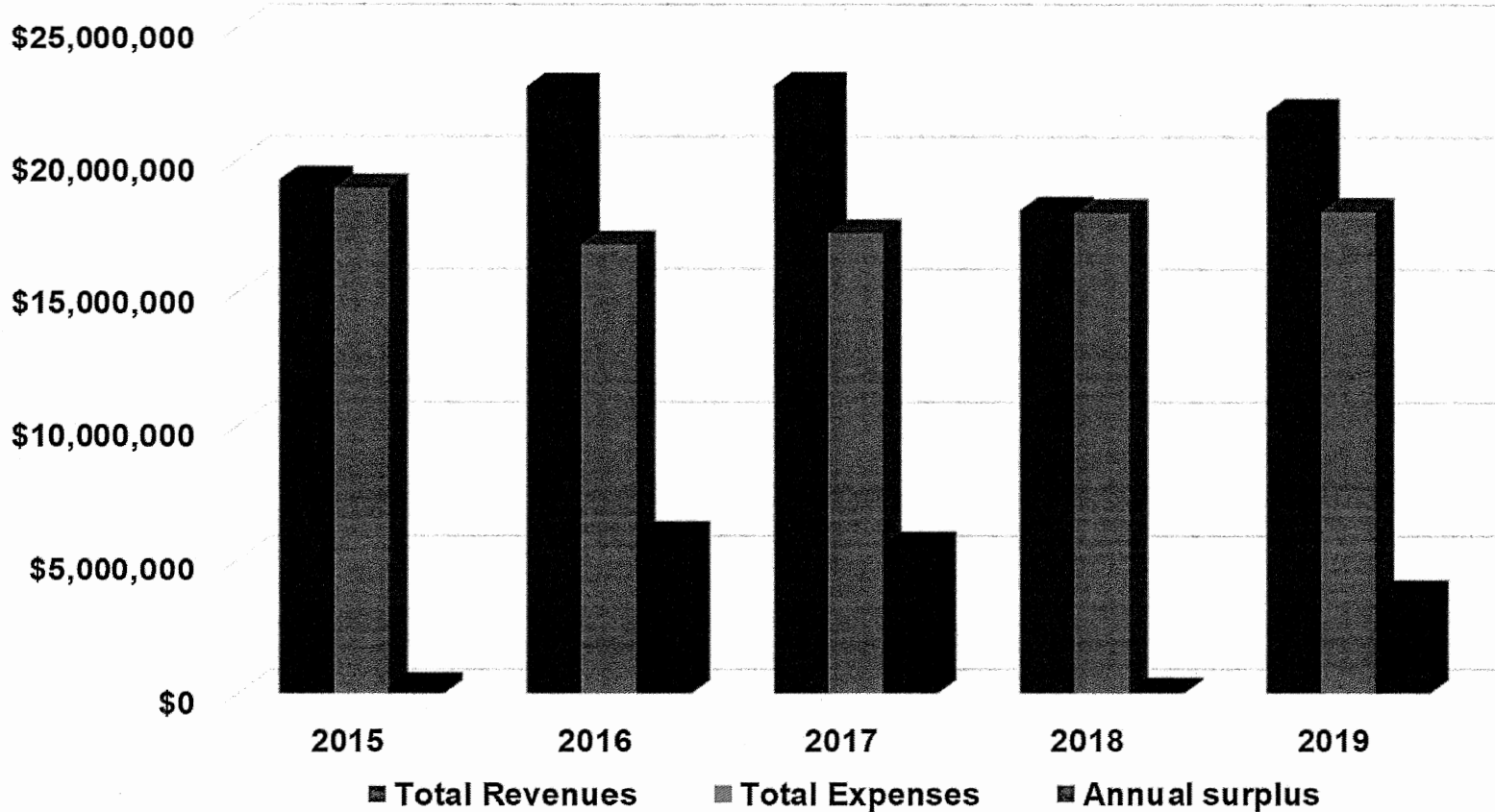


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# Total Revenues, Expenses, and Annual Surplus



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## Financial Activities – Revenues

	2019 Budget	2019 Actual	2018 Actual
Property taxation	\$ 10,193,050	\$ 10,260,590	\$ 9,788,677
User charges, donations and others	4,160,740	5,435,552	4,985,231
Government grants	1,099,397	2,285,619	2,108,430
Other municipalities	128,500	173,903	164,957
P & I on taxes and investment income	510,350	785,185	548,982
Contributed TCA	-	91,042	-
Developer contributions earned	2,868,120	1,642,346	542,597
Federal gas tax earned	463,174	1,147,217	-
Total Revenues	<u>\$ 19,423,331</u>	<u>\$ 21,821,454</u>	<u>\$ 18,138,874</u>

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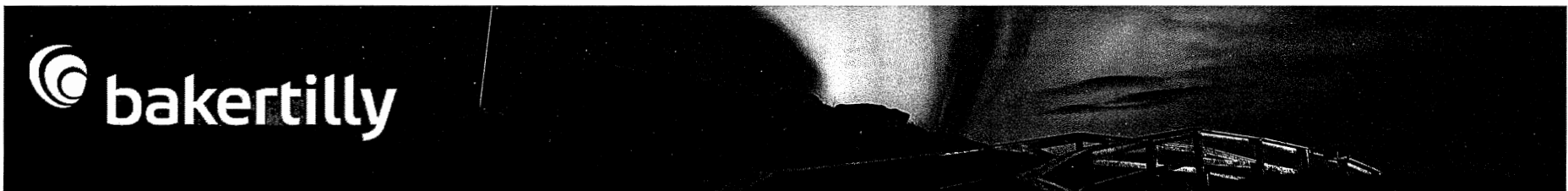
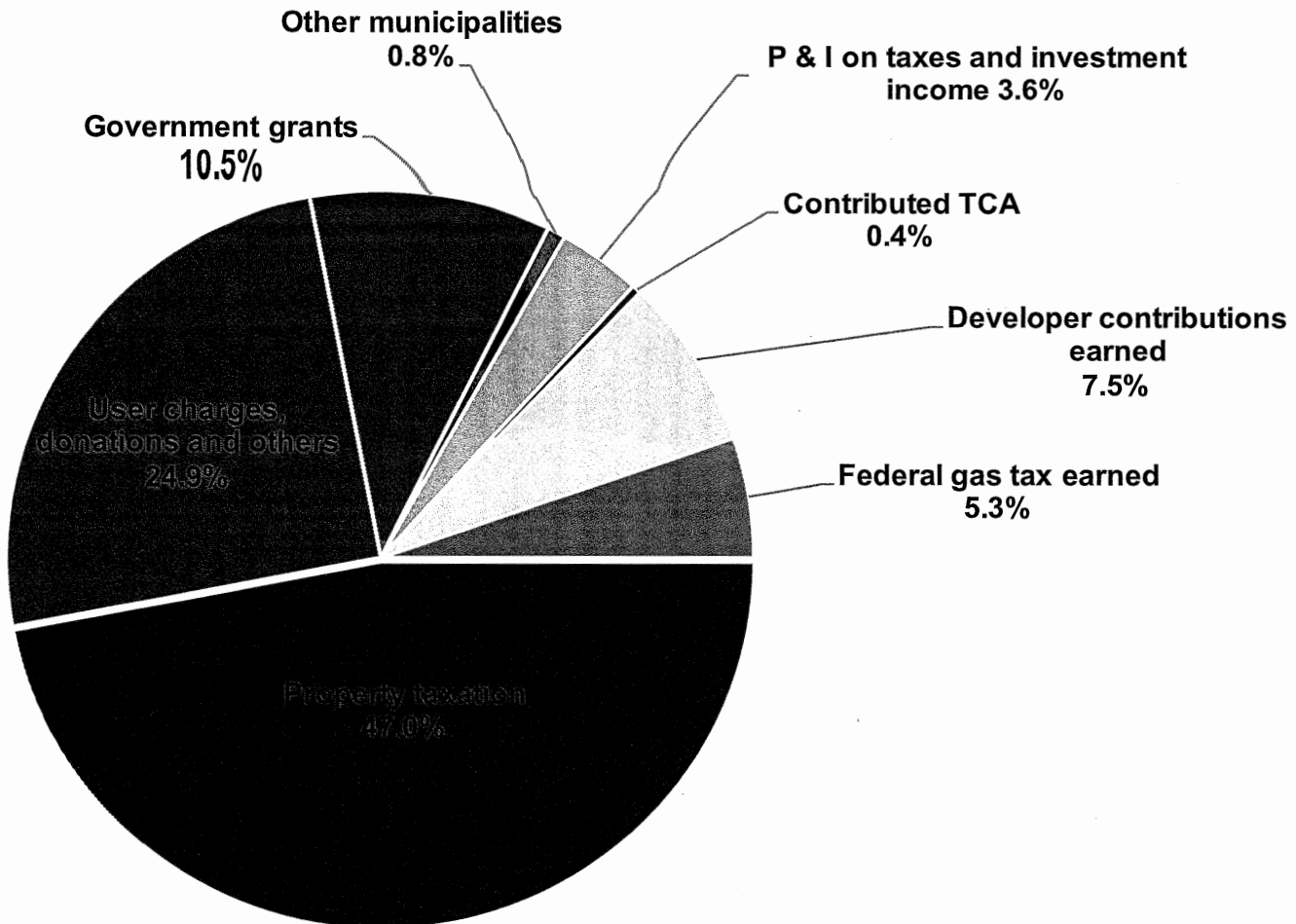


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# Financial Activities – Revenues

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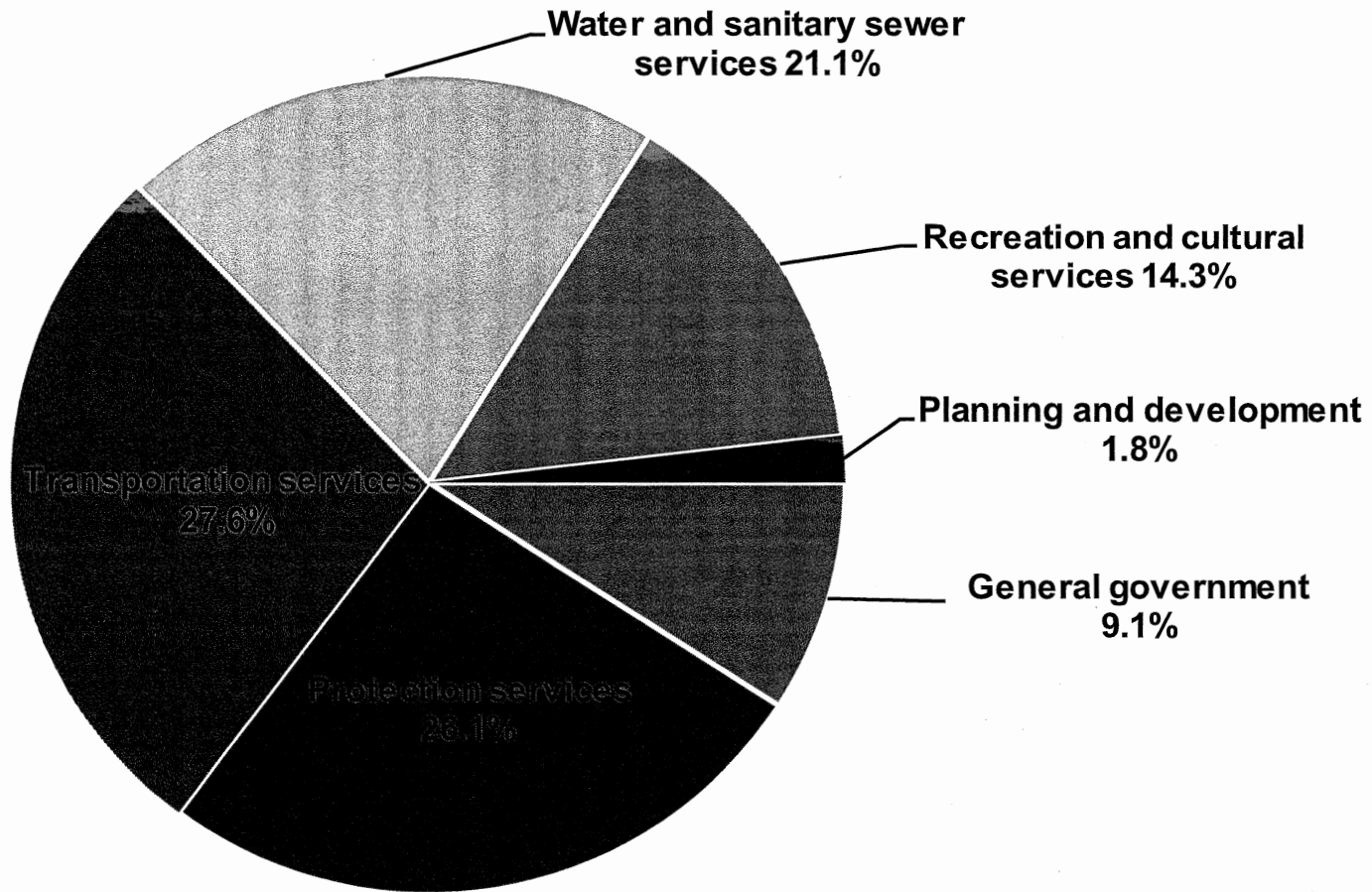
## Financial Activities – Expenses

	2019 Budget	2019 Actual	2018 Actual
General government	1,638,833	1,653,657	1,435,390
Protection services	4,865,994	4,733,360	4,718,417
Transportation services	4,843,045	4,994,619	4,914,657
Water and sanitary sewer services	3,510,136	3,819,587	3,883,975
Recreation and cultural services	2,711,909	2,587,151	2,692,080
Planning and development	535,290	332,956	409,349
Total Expenses	<u>\$ 18,105,207</u>	<u>\$ 18,121,330</u>	<u>\$ 18,053,868</u>



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# Financial Activities – Expenses



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## Expenses – Segmented Information

	2019	2019	2018
	Budget	Actual	Actual
Salaries and benefits	4,885,949	4,762,800	4,829,074
Interest charges	220,648	177,446	198,124
Materials	3,940,303	3,878,892	4,555,708
Contracted services	4,792,491	4,924,455	4,531,746
Rents and financial	20,775	44,489	29,251
External transfers	195,317	190,846	174,218
Amortization	4,049,724	4,077,692	4,049,724
Loss (gain) on disposal of TCA	-	64,710	(313,977)
Total Expenses	<u>\$ 18,105,207</u>	<u>\$ 18,121,330</u>	<u>\$ 18,053,868</u>

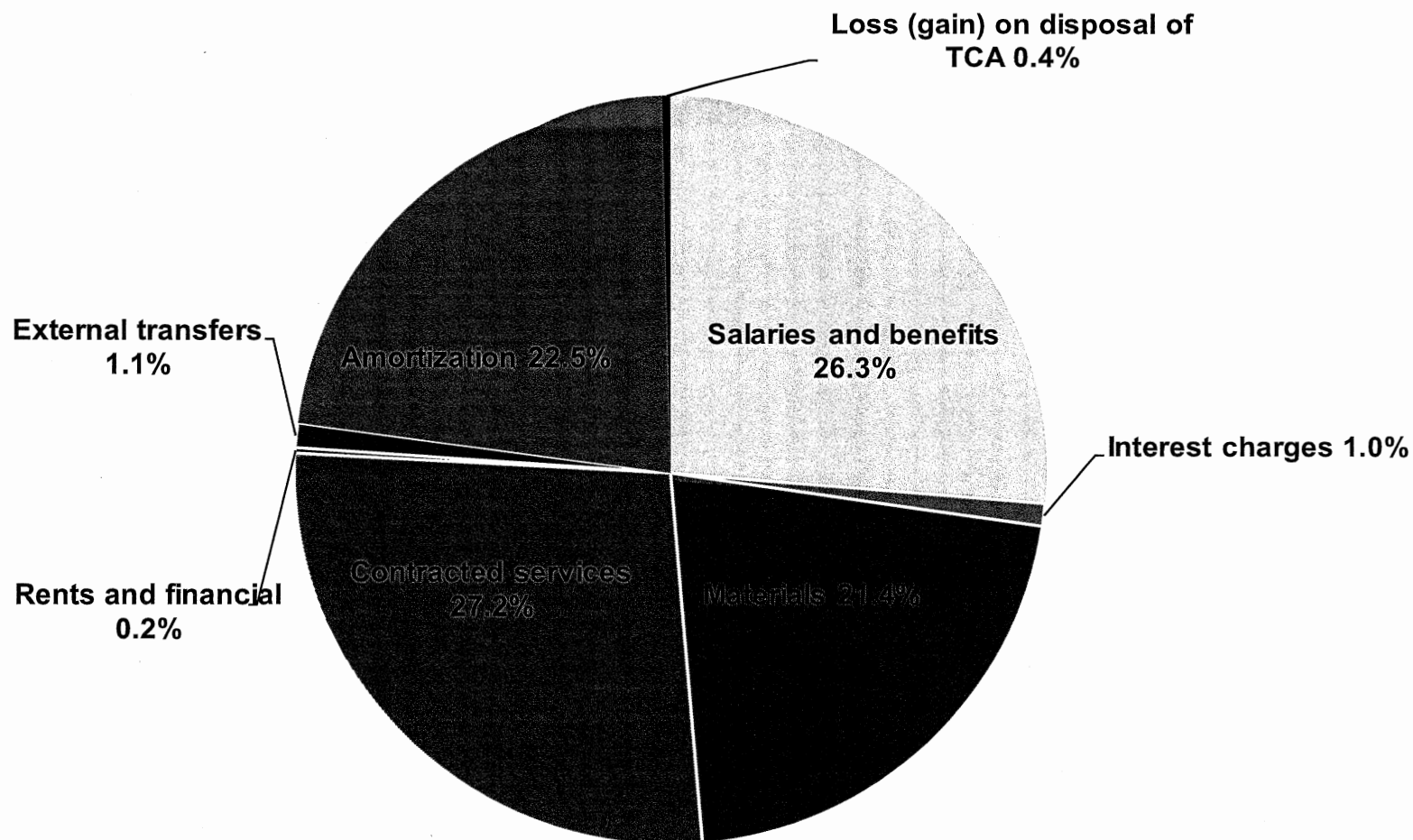
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# Expenses – Segmented Information



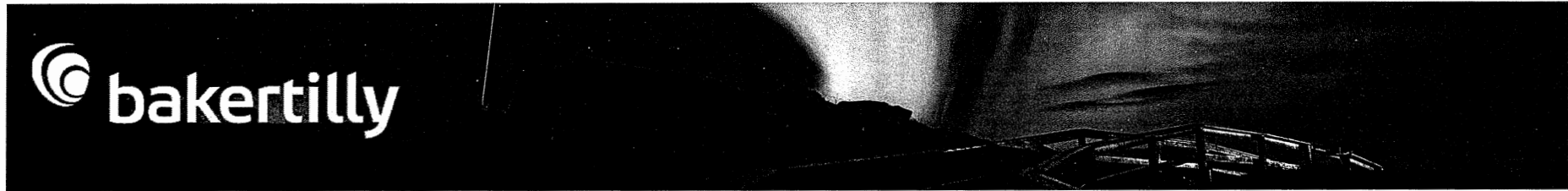
47



# Accumulated Surplus

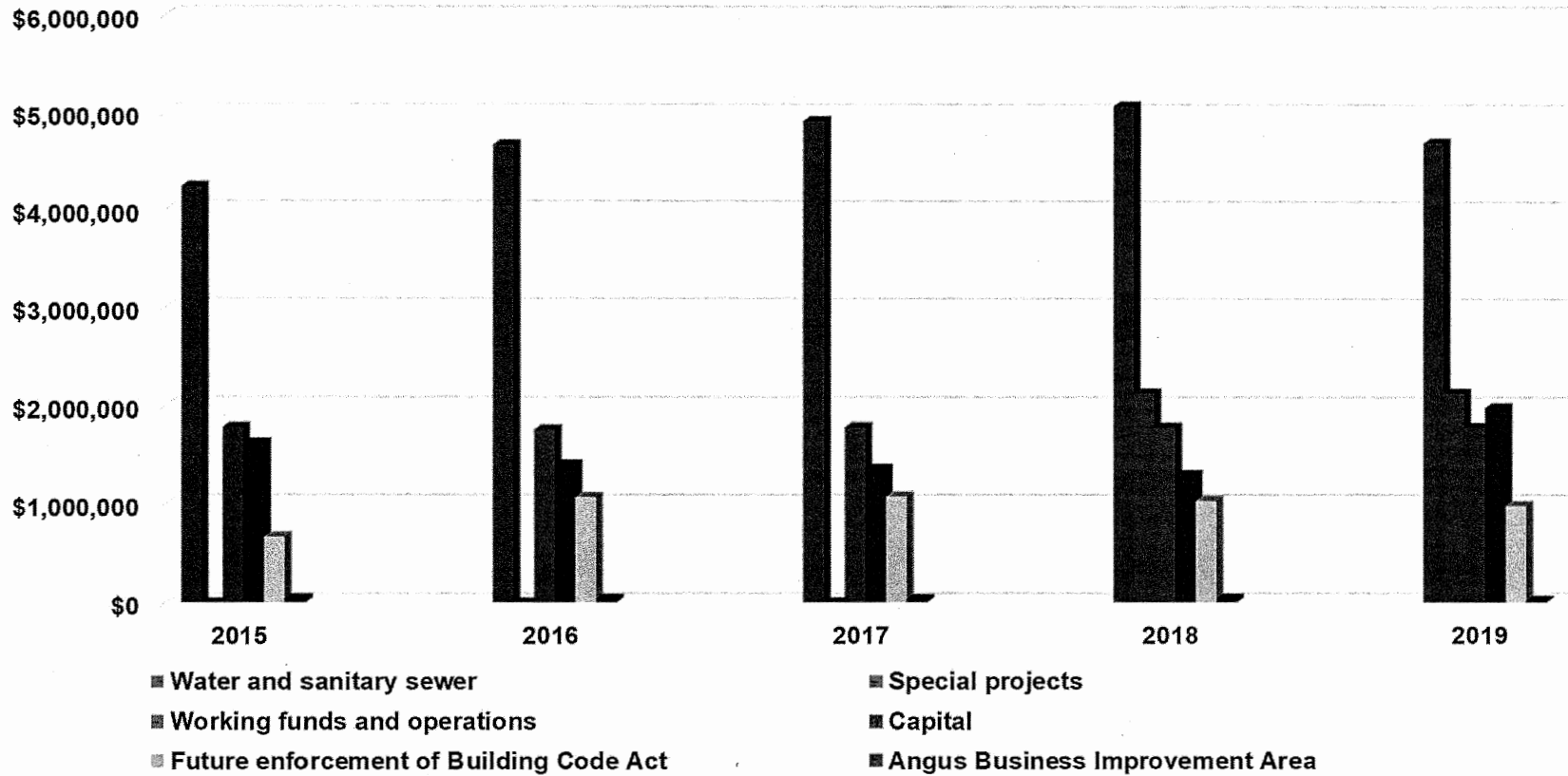
	2019	2018
<b>Surplus (Deficit)</b>		
Invested in capital assets	\$ 118,570,889	\$ 115,141,869
Township	(4,246)	-
Unfunded employee future benefits	(720,004)	(750,665)
<b>Surplus</b>	<u>\$ 117,846,639</u>	<u>\$ 114,391,204</u>
<b>Reserves and Reserve Funds</b>		
Capital	1,984,778	1,300,591
Special projects	2,131,164	2,131,164
Working funds and operations	1,783,224	1,783,224
Future enforcement of Building Code Act	983,351	1,030,837
Water and sanitary sewer	4,697,311	5,071,760
Angus Business Improvement Area	19,201	36,764
<b>Reserves and Reserve Funds</b>	<u>\$ 11,599,029</u>	<u>\$ 11,354,340</u>
<b>Accumulated Surplus</b>	<u>\$ 129,445,668</u>	<u>\$ 125,745,544</u>

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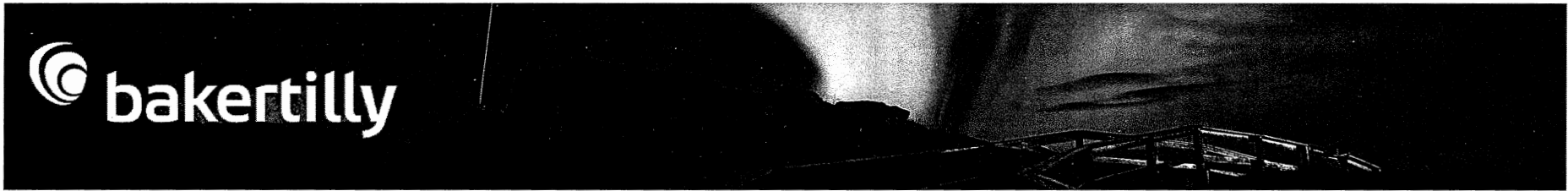


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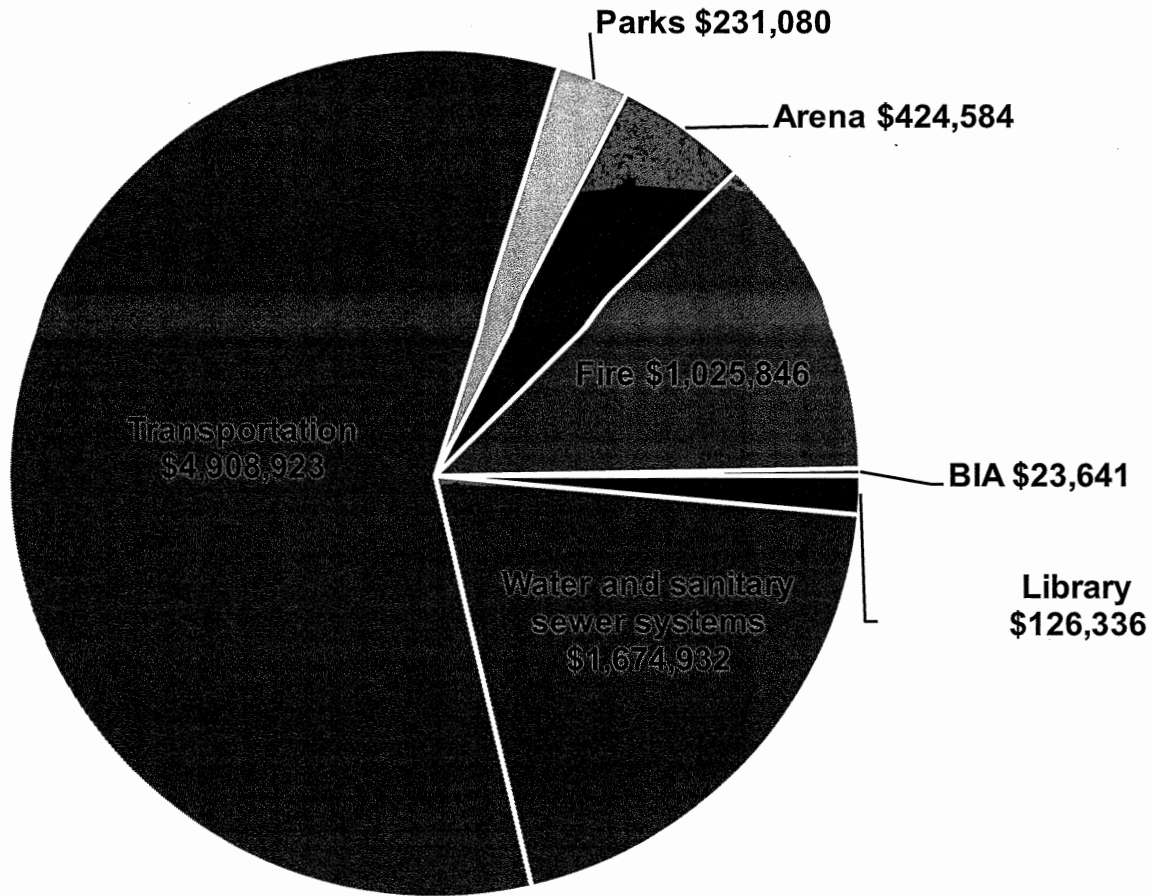
# Reserves and Reserve Funds



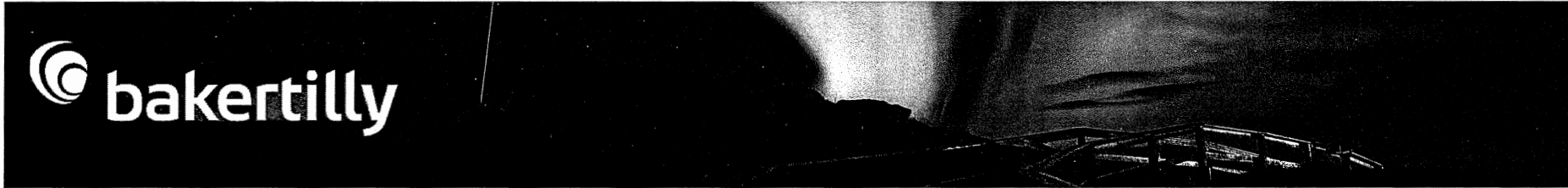
42



# Tangible Capital Assets – Additions



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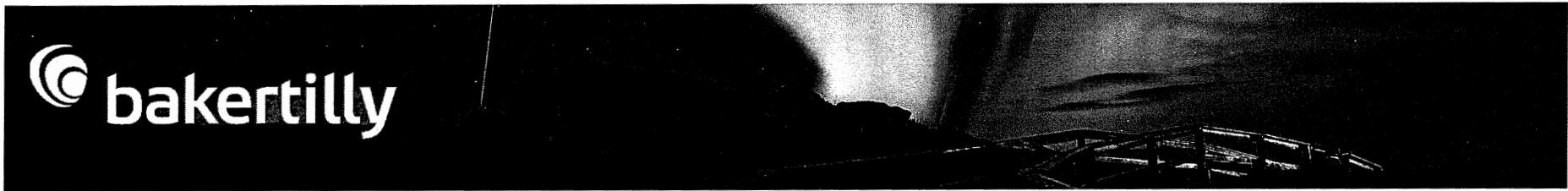
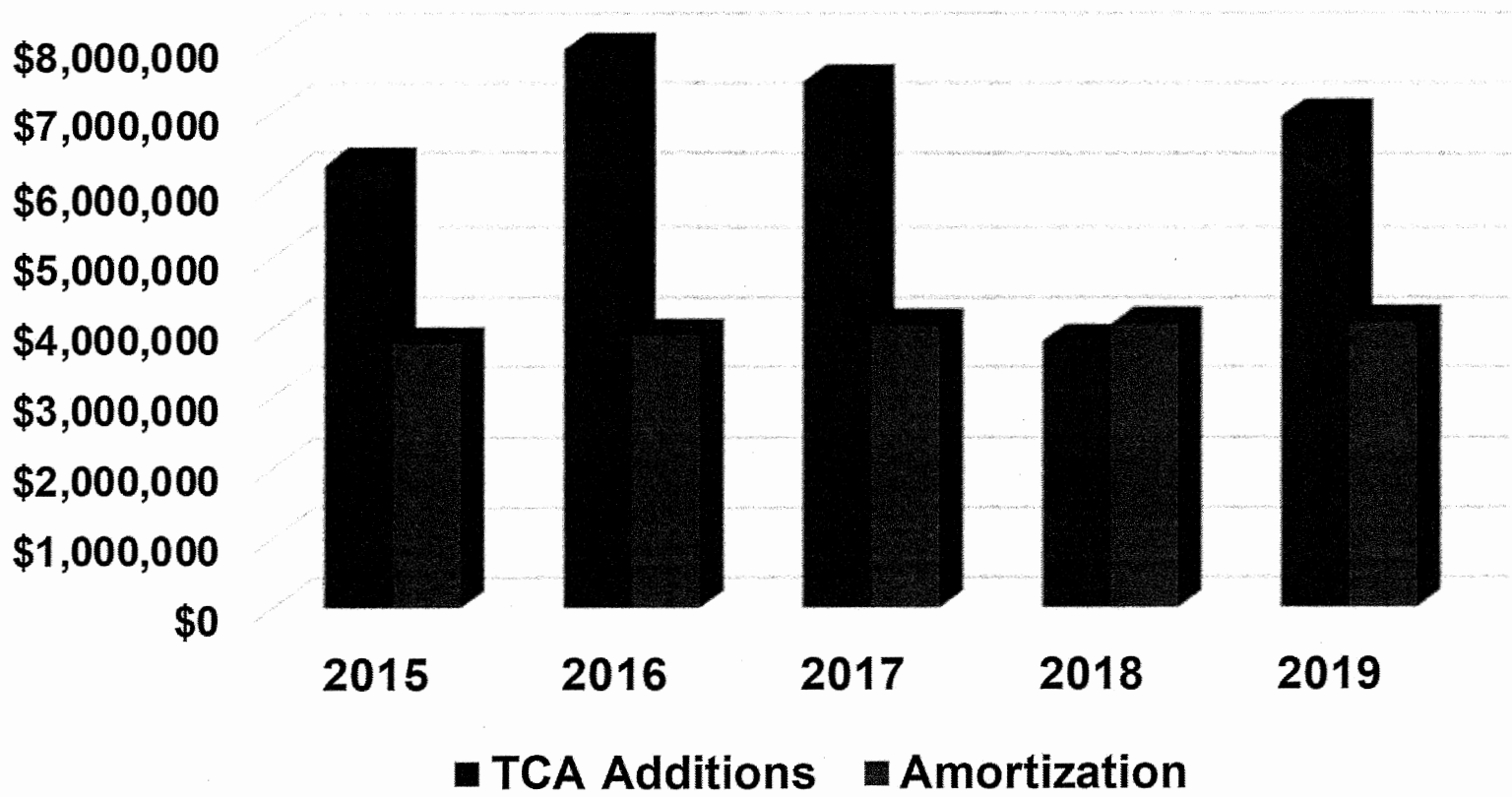


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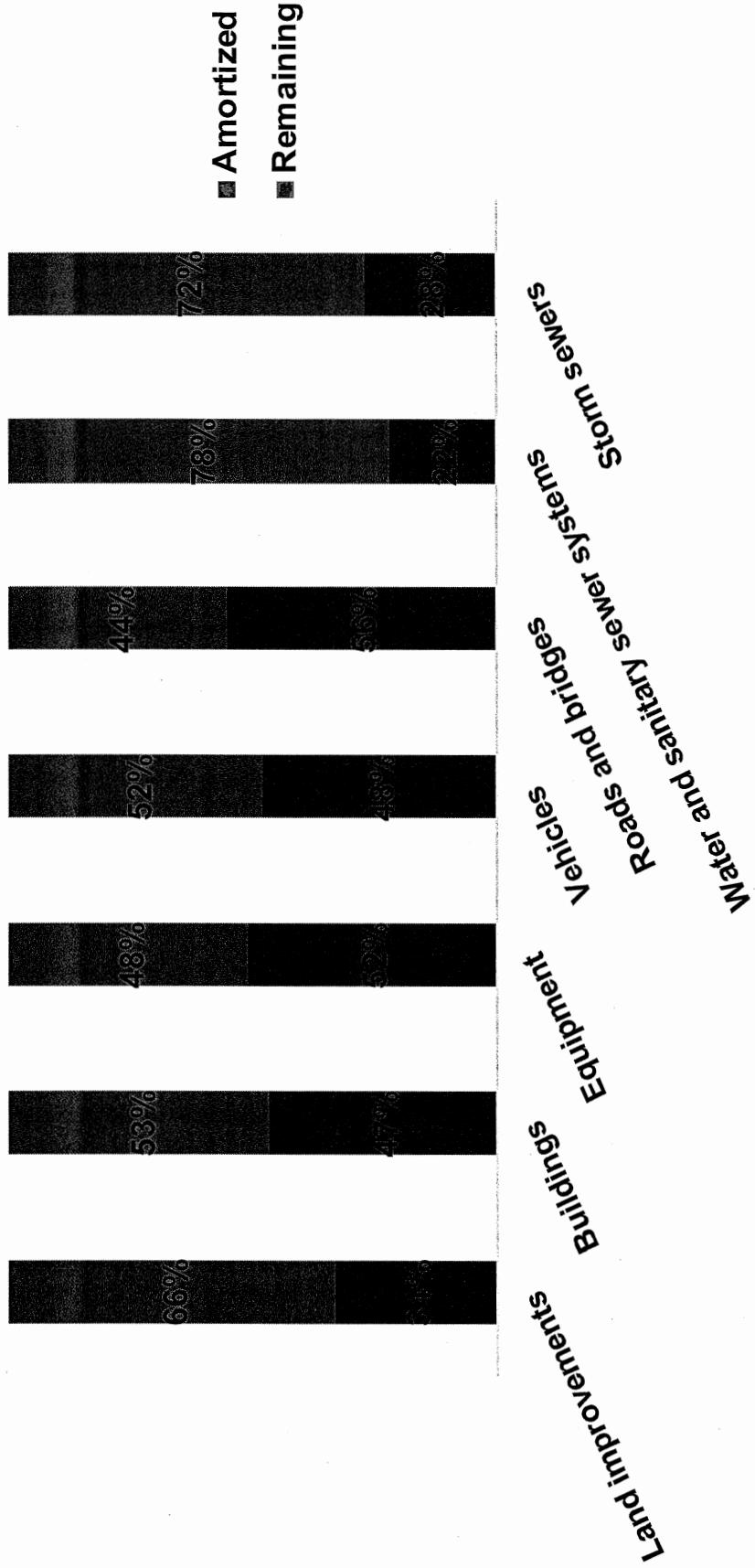
28

# Tangible Capital Asset Additions vs Amortization

TH



# Tangible Capital Assets – Average Useful Life

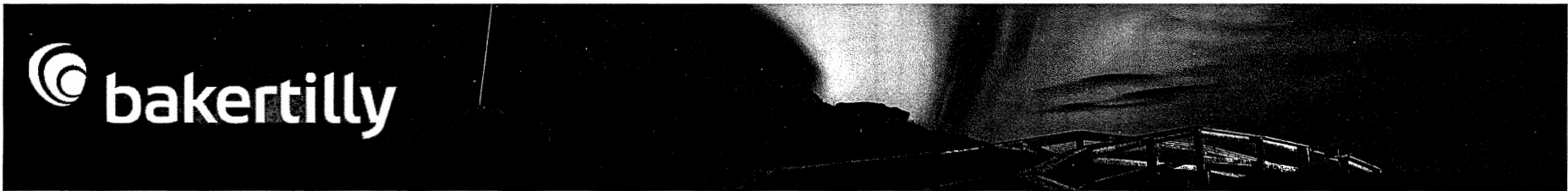
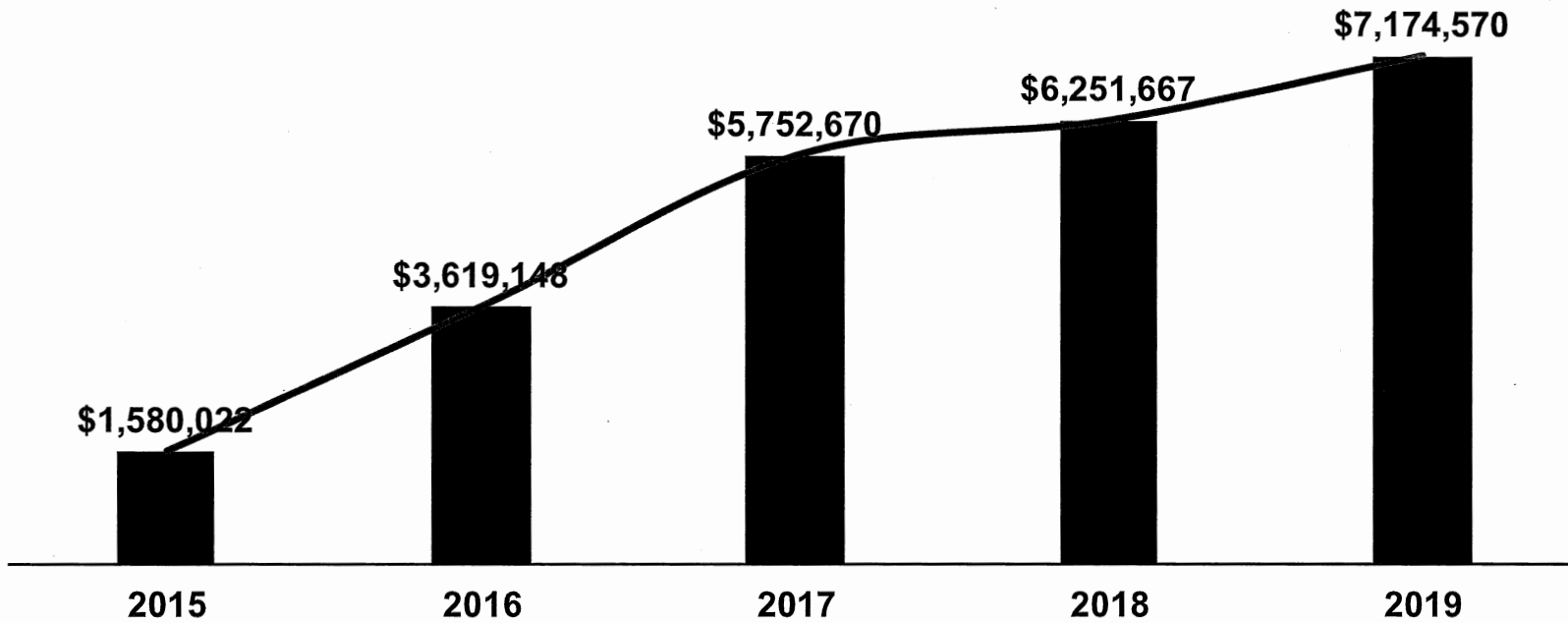




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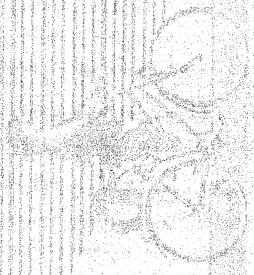
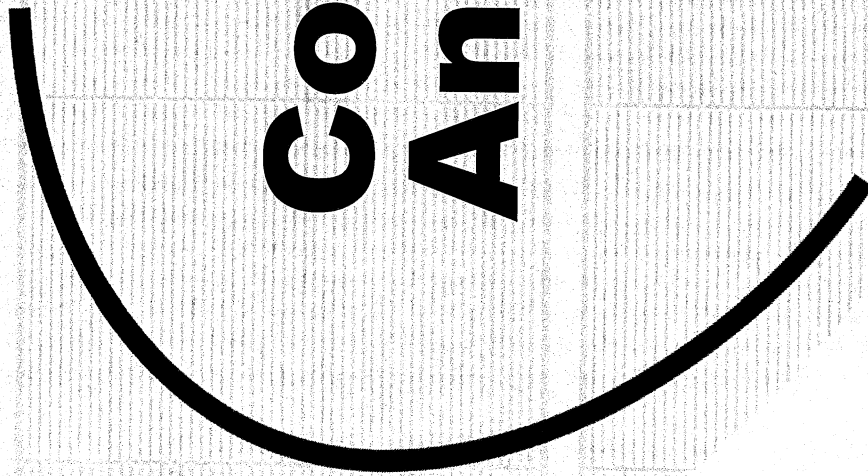
# Net Financial Assets – 5 Year Trend

46





# Comparative Analysis



# Comparative Analysis – Selecting Comparators

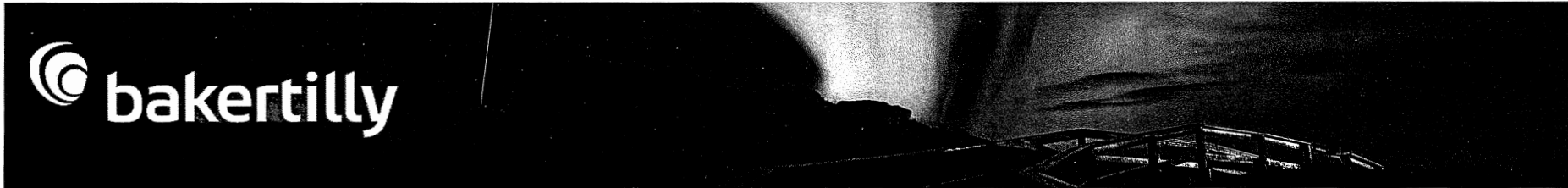
## Criteria

- Lower tier municipalities
- Similar number of households and population as reported on the FIR
- Similar taxation base - primarily residential

18

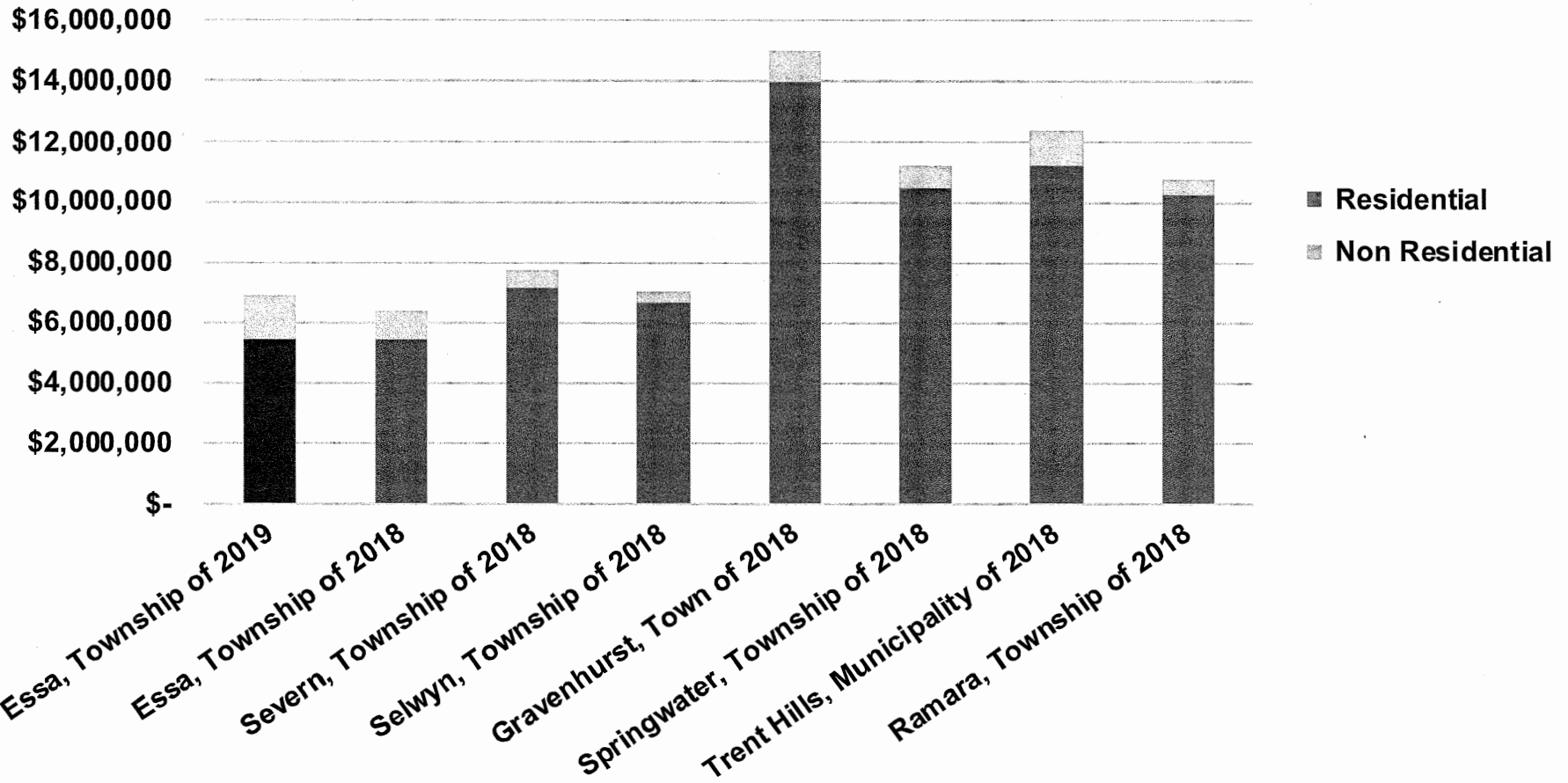
<b>Municipality</b>	<b>Households</b>	<b>Population</b>
<b>Essa, Township of</b>	<b>6,954</b>	<b>21,083</b>
Severn, Township of	7,334	11,624
Selwyn, Township of	8,709	17,060
Gravenhurst, Town of	8,563	12,310
Springwater, Township of	7,796	19,059
Trent Hills, Municipality of	6,883	12,900
Ramara, Township of	6,028	9,488

All data on the following slides, unless otherwise noted, was taken from the 2018 FIRs on the Ministry's website.



# Regular Taxation - Municipal Comparative (\$)

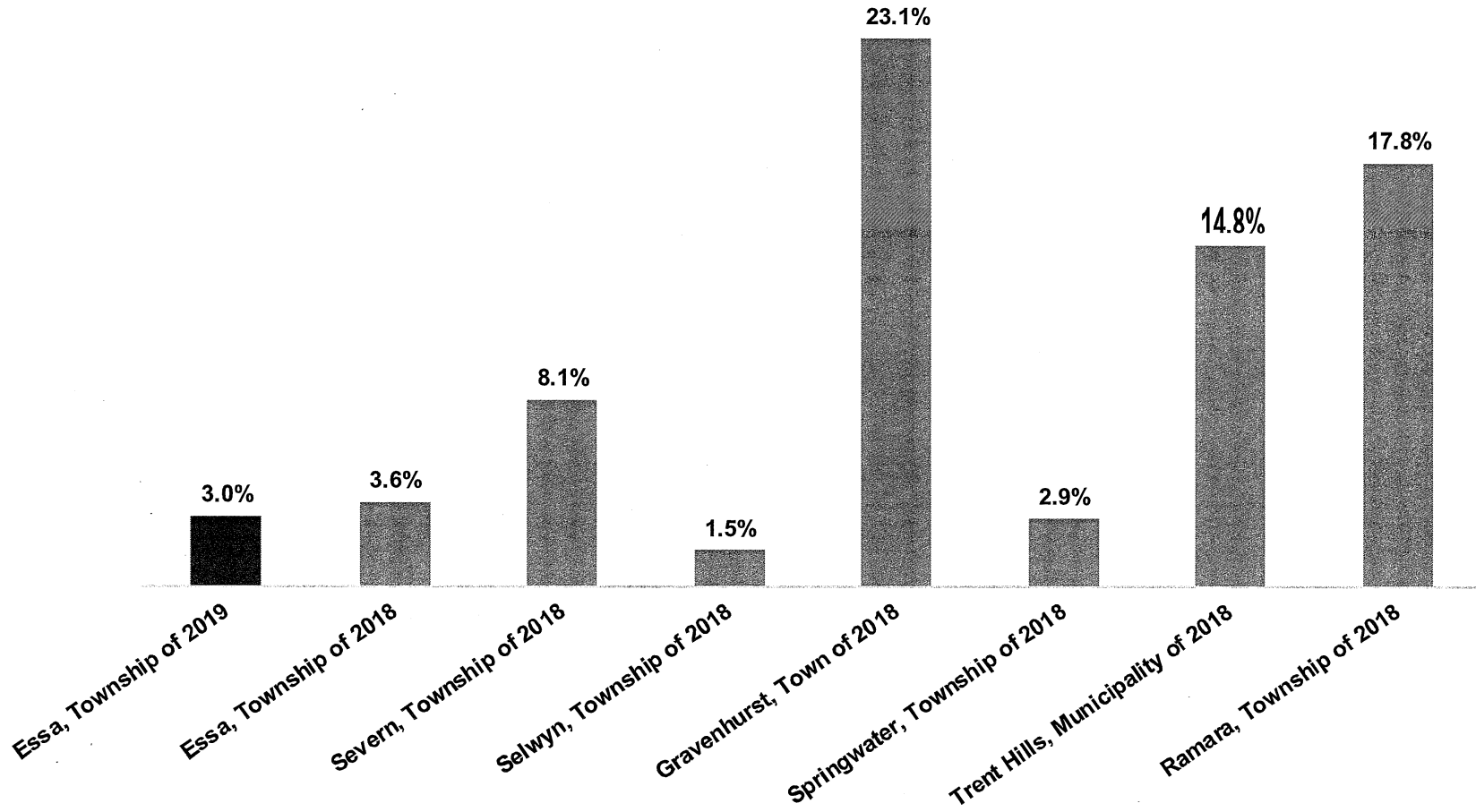
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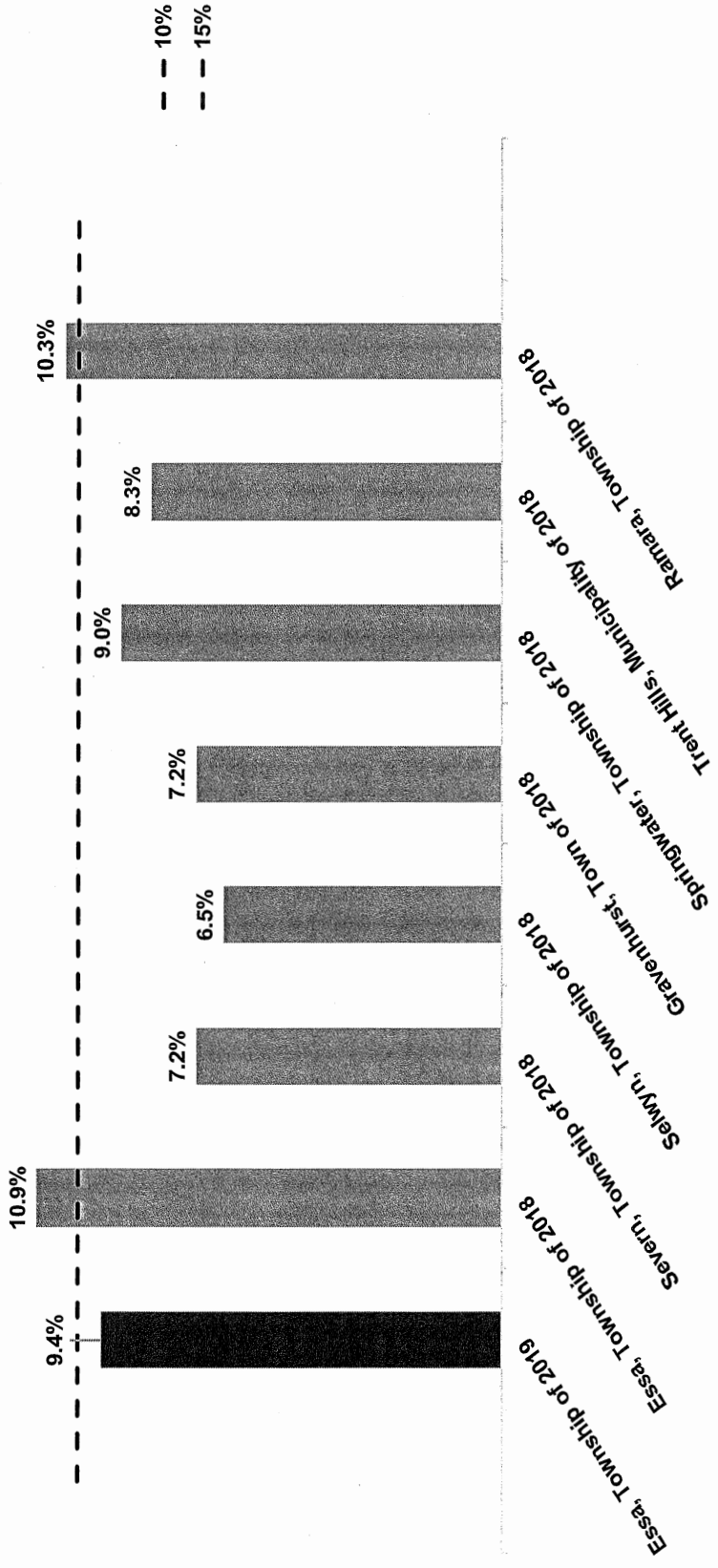
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# Municipal Debt to Net Book Value of TCA

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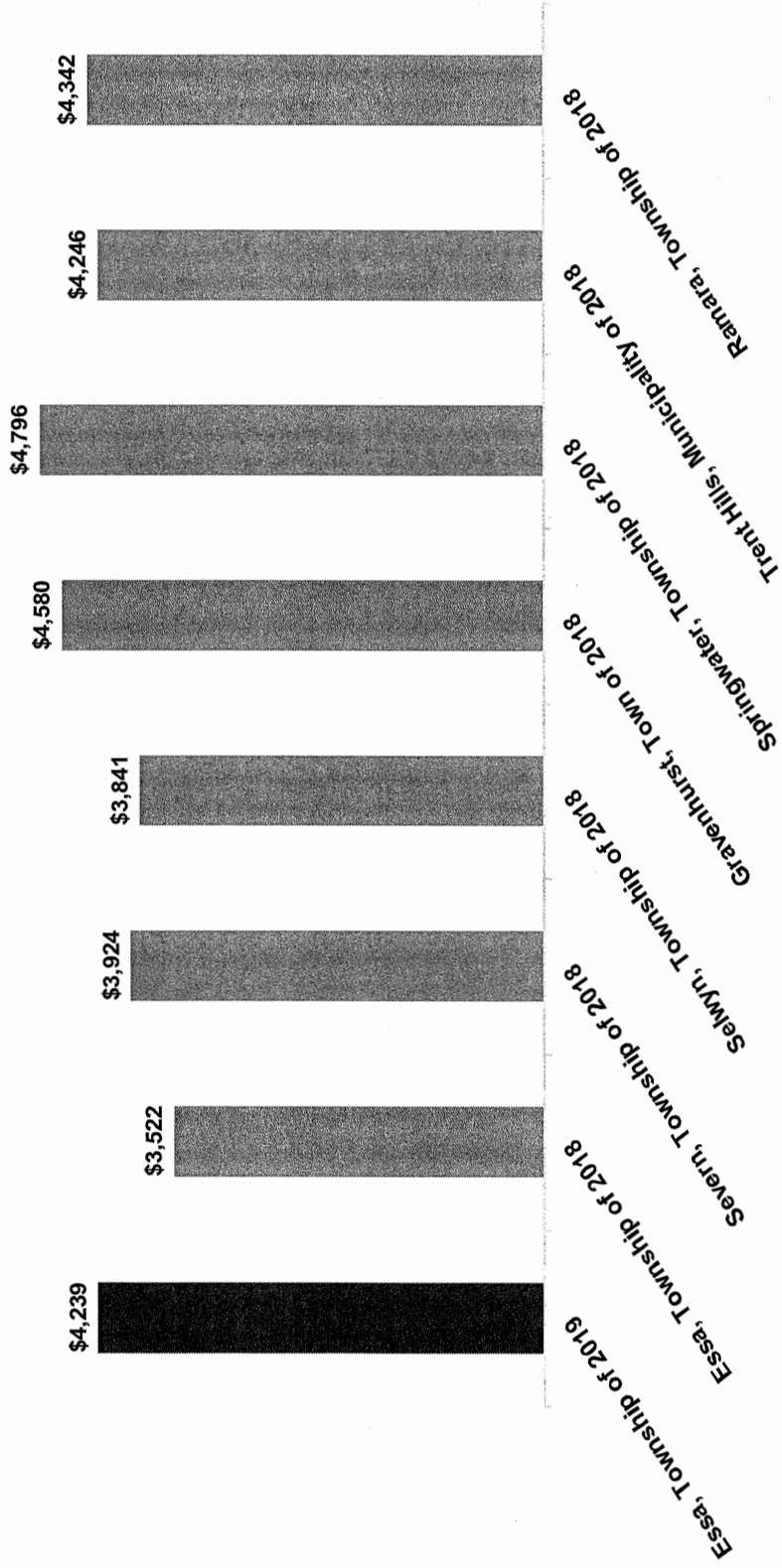
# Taxes Receivable to Total Taxes Levied



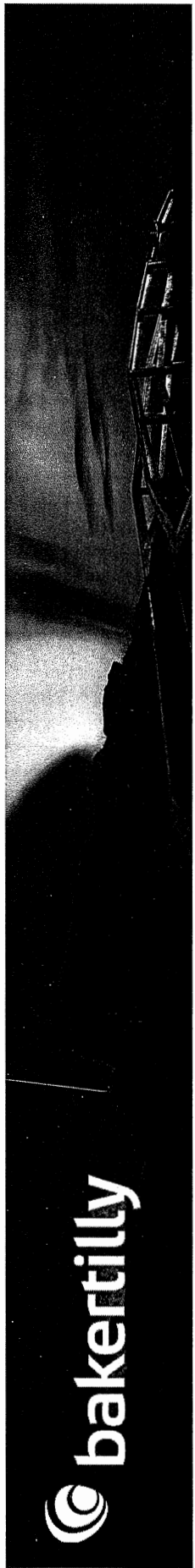
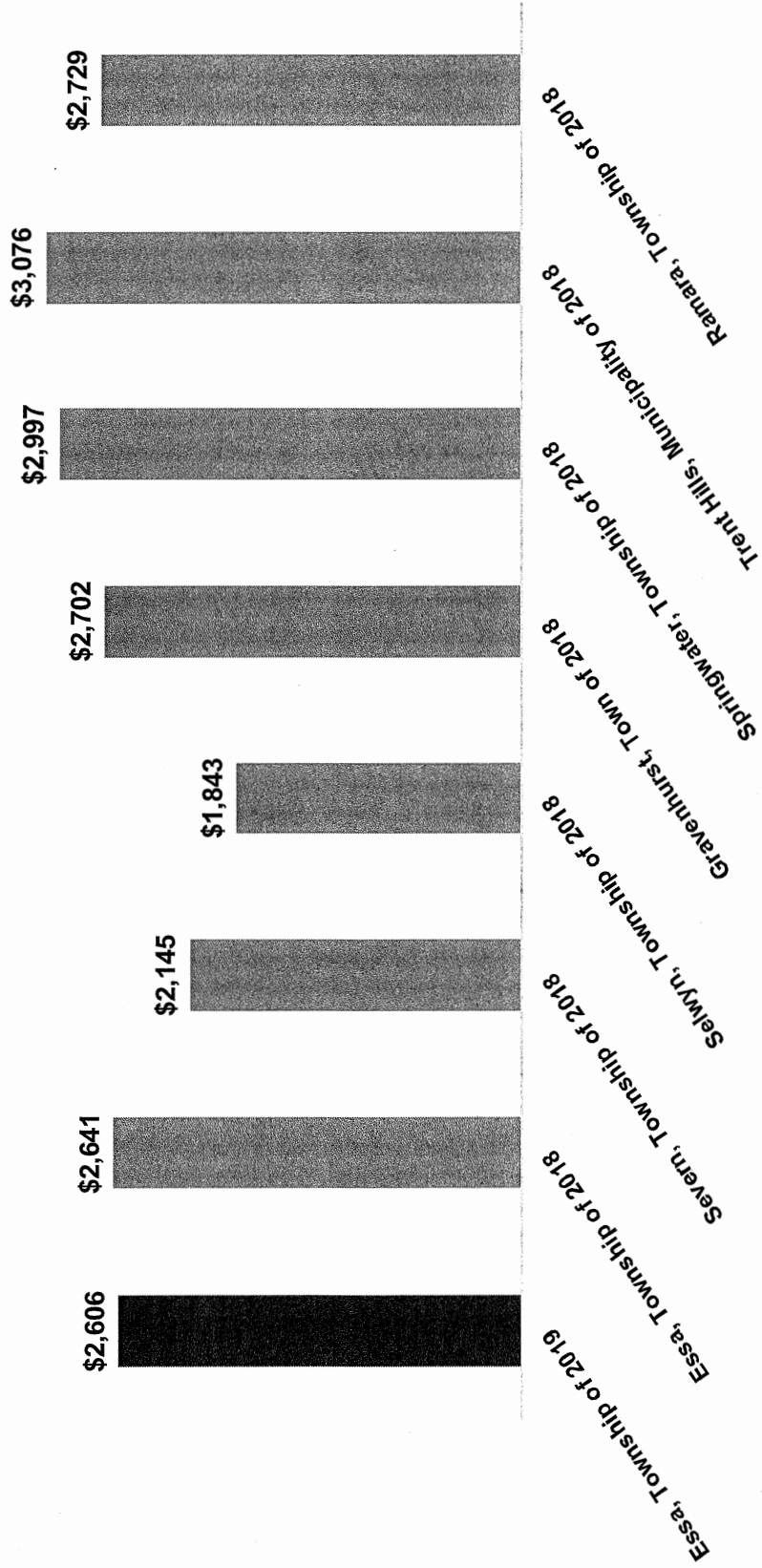
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# Taxation and User Charges per Household



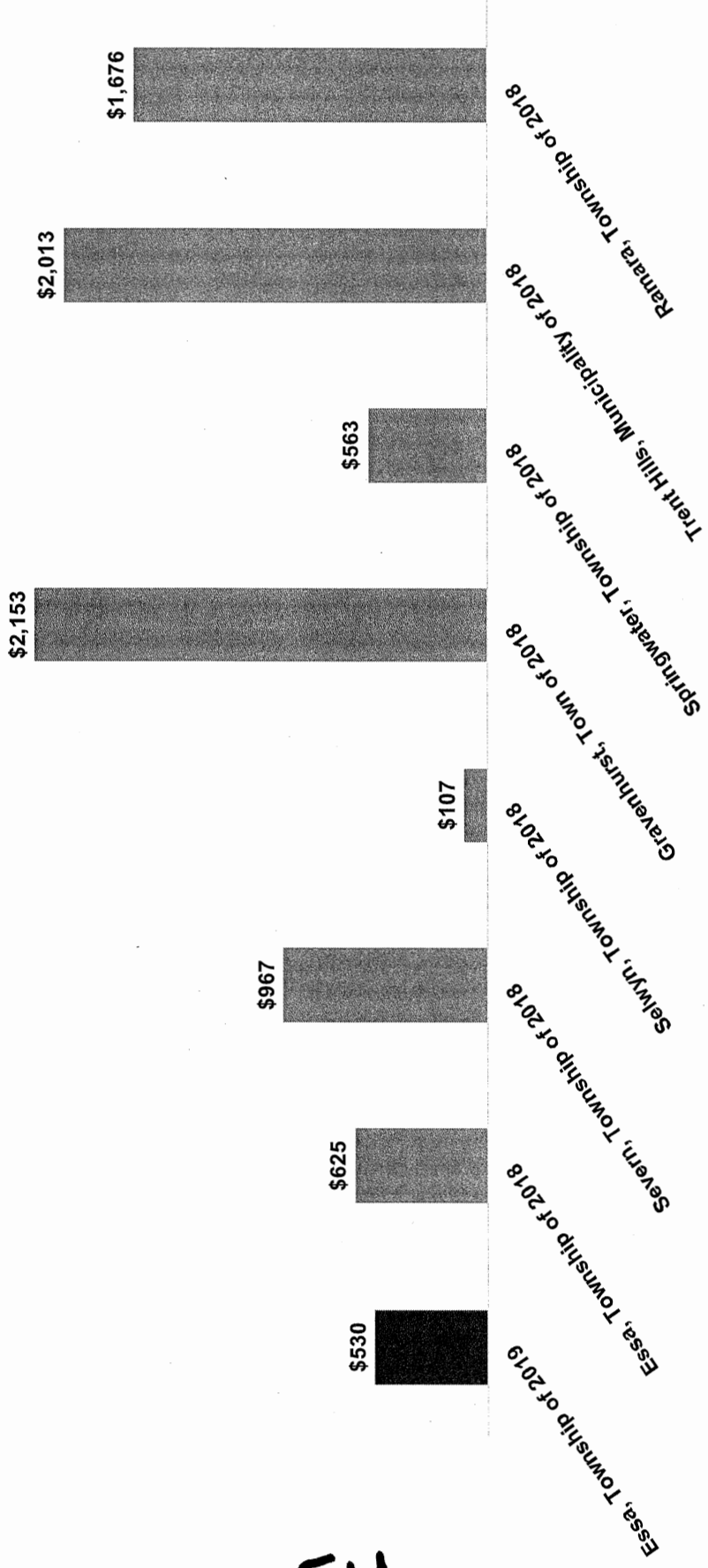
# Total PSAB Expenses per Household





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# Municipal Debt per Household

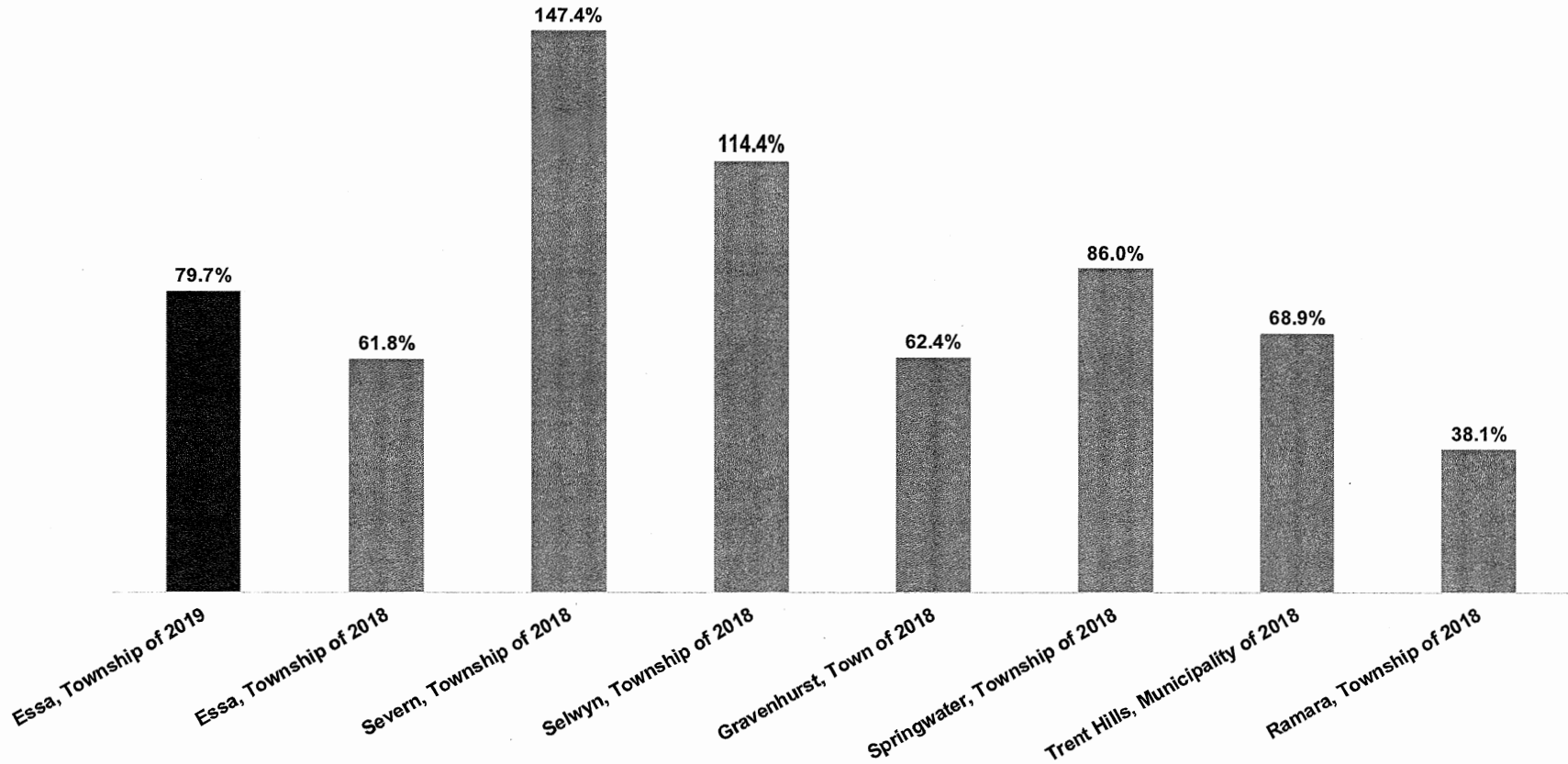


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# Reserves and Reserve Funds to Municipal Expenses

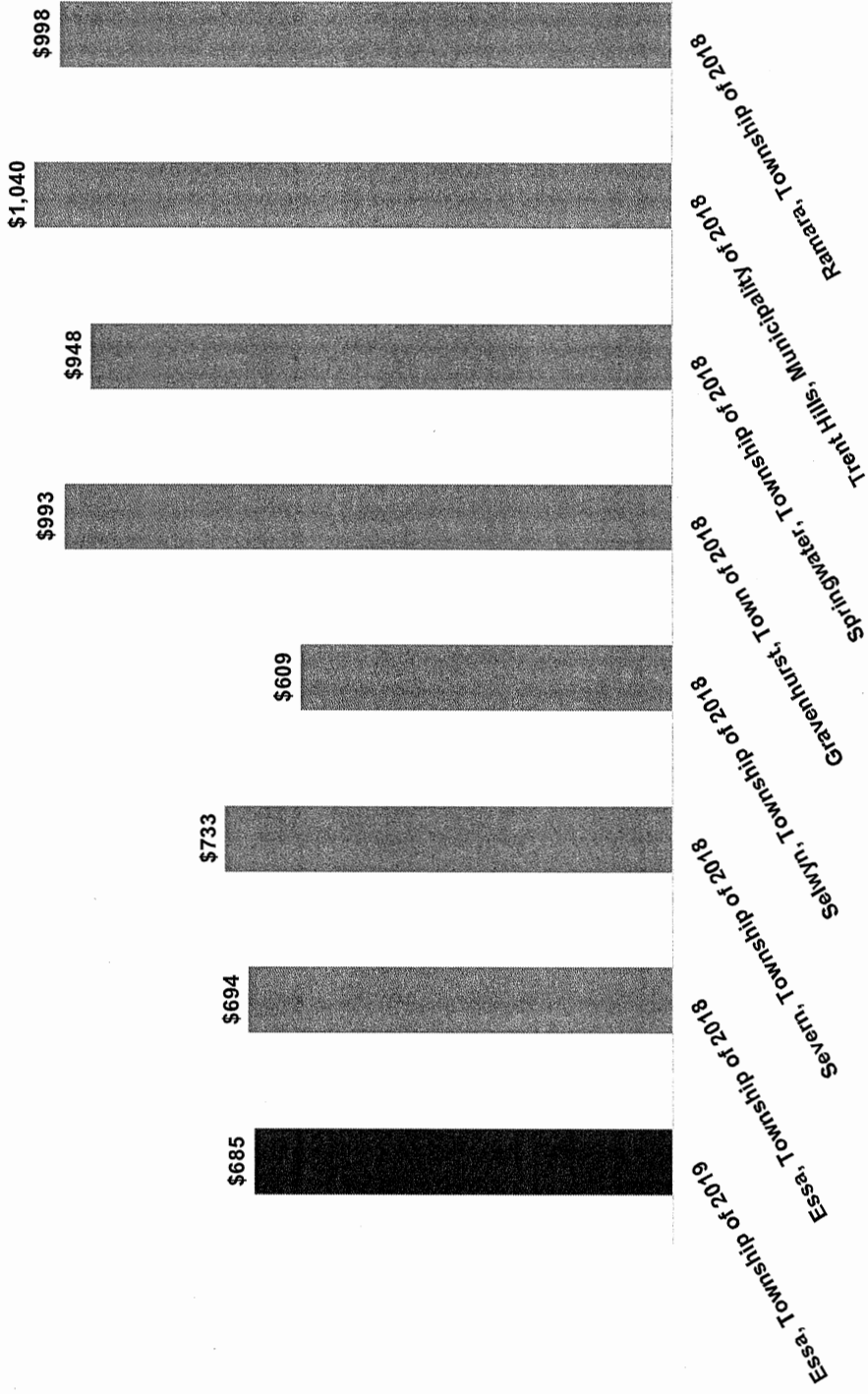
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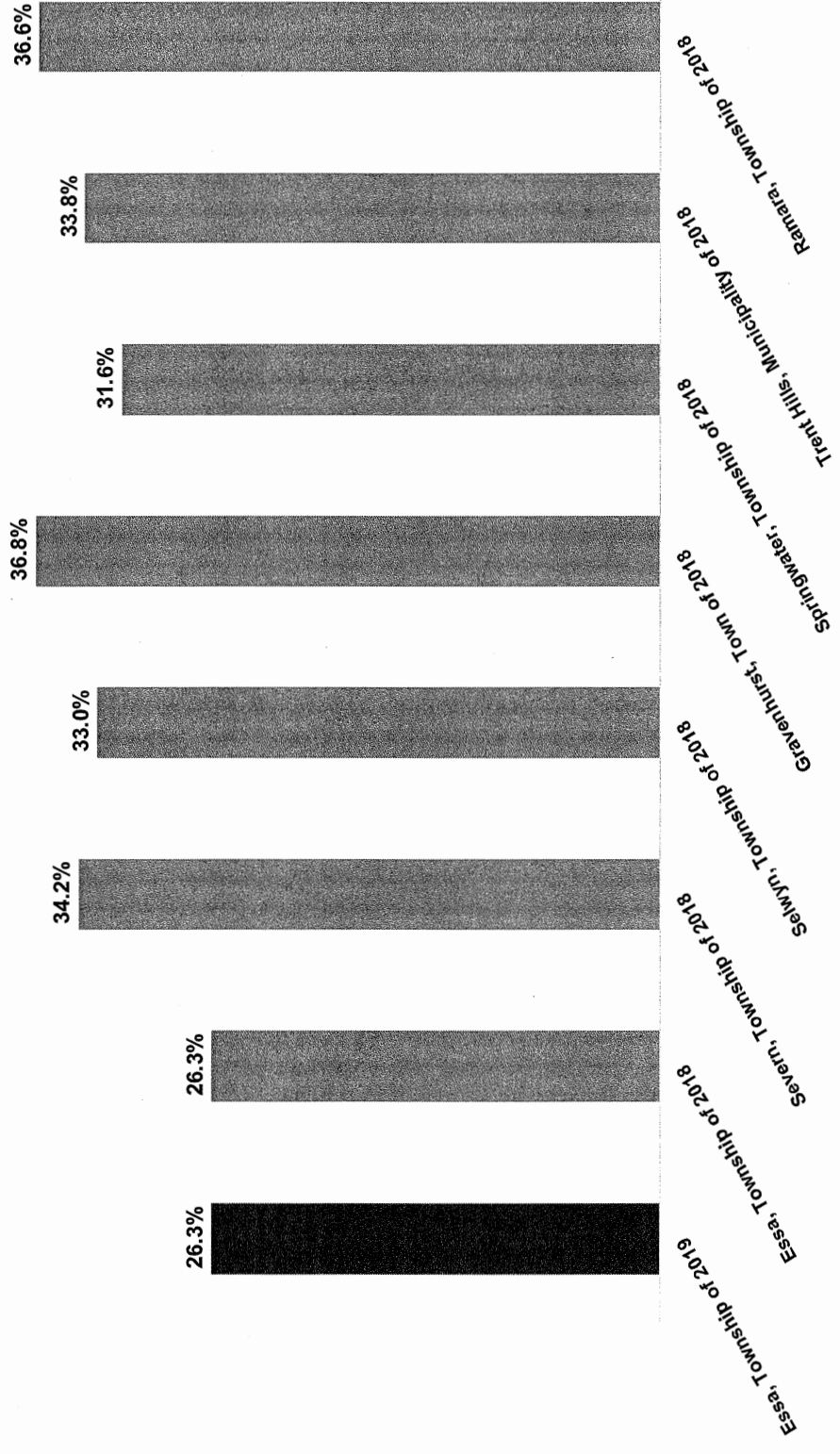
# Salaries & Benefits per Household



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# Salaries & Benefits to Total Expenses



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3

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**Now, for tomorrow**

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April 21, 2021

Members of Council  
Township of Essa  
5786 Simcoe County Road # 21  
Utopia, Ontario  
L0M 1T0

**Baker Tilly KDN LLP**  
272 Charlotte St.  
Peterborough, ON  
Canada K9J 2V4

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[www.bakertilly.ca](http://www.bakertilly.ca)

**Re: Audit of the Consolidated Financial Statements of the Township of Essa**

Dear Members of Council:

We have been engaged to express an audit opinion on the consolidated financial statements of the Township of Essa ("the Township") for the year ended December 31, 2019. We have substantially completed our audit and are pleased to report on the following items.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to Council. This report should be read in conjunction with the draft consolidated financial statements and our report thereon, as well as our Audit Planning letter previously forwarded to you.

**Auditor Independence**

Canadian Auditing Standards ("CAS") require that we communicate at least annually with Council regarding all relationships between us and the Township that, in our professional judgement, may reasonably be thought to bear on our independence.

As communicated previously in a separate letter to Council, we are not aware of any relationship between the Township and us that, in our professional judgement, may reasonably be thought to bear on our independence.

Accordingly, we hereby re-confirm that our engagement team, our Firm and the other Baker Tilly Canada offices are independent with respect to the Township within the meaning of the Code of Professional Conduct Rule 204 of the Chartered Professional Accountants of Ontario (registered name of The Institute of Chartered Accountants of Ontario).

**Independent Auditor's Report**

We anticipate that our Independent Auditor's Report will be issued without modification.

Our Independent Auditor's Report will be dated no earlier than the date on which we have obtained sufficient appropriate audit evidence on which to base our audit opinion on the consolidated financial statements, including evidence that all the statements and disclosures that comprise the consolidated financial statements have been prepared and Council has approved the consolidated financial statements.

**Evaluation of Internal Controls**

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

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Courtice

Lindsay

Cobourg

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There are no internal control matters that we wish to bring to your attention.

### **Illegal Acts, Fraud, Intentional Misstatements and Errors**

Our auditing procedures, including tests of your accounting records, were limited to those considered necessary in the circumstances and will not necessarily disclose all illegal acts should any exist. Under CAS, we consider the Township's control environment, governance structure, circumstances encountered during the audit and the potential likelihood of fraud and illegal acts occurring.

These procedures are not designed to test for fraudulent or illegal acts, nor will they necessarily detect such acts or recognize them as such, even if the effect on the consolidated financial statements is material. However, should we become aware that an illegal or possibly illegal act or act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate directly to Council.

It is management's responsibility to detect and prevent illegal action. If such acts are discovered or Council members become aware of circumstances under which the Township may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Testing during our audit did not reveal any illegal, improper or questionable payments or acts, nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of assets or misrepresentation of financial information.

### **Related Party Transactions**

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management, members of Council and their immediate family members and companies with which these individual have an economic interest.

There were no related party transactions identified during the audit that required disclosure in the notes to the consolidated financial statements.

### **Significant Accounting Principles and Policies**

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting principles and policies are disclosed in the notes to the consolidated financial statements.

Council has a responsibility to review the accounting policies adopted by the Township, and where alternative policies are available, make determinations as to the most appropriate policies to be adopted in the circumstances. If members of Council believe that the adoption or change in accounting policy may produce an inappropriate or misleading result in financial reporting or disclosure, this concern must be discussed with management and us.

There were no new accounting policies adopted or changes to the application of accounting policies of the Township during the year.

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**Accounting Estimates**

Management is responsible for the accounting estimates included in the consolidated financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the consolidated financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

**Significant Matters Discussed With Management**

There were no significant matters arising from the audit discussed with management.

**Written Representations Requested From Management**

As part of our audit, we request that management prepare a letter to us to re-affirm various representations that they have provided to us and we have relied upon. A copy of this letter is attached for your convenience.

**Significant Misstatements**

In the course of our audit, we have not found any material misstatements or unadjusted items that, in aggregate, exceed materiality thresholds established for the audit, nor have we found significant misstatements that would likely cause future financial statements to be materially misstated.

**Uncorrected Misstatements**

In the course of our audit, we have aggregated uncorrected financial statement misstatements which are summarized in the accompanying schedule. Management has deemed the effects of these misstatements to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. To date, management has not agreed to correct these misstatements. Under CAS, we are required to request that Council approve the correction of these misstatements or that Council approve the decision of management.

**Significant Unusual Transactions**

We are not aware of any significant transactions entered into by the Township that you should be informed about.



### Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the Township's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgements for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

In the course of our audit, we did not have any significant disagreements with management, nor were we under any significant time pressures or poor working conditions. We are not aware of any cause for concern as to management's attitude, competence or credibility with respect to matters affecting the financial statements.

### Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council.

### Management Letter

During our audit, we did not note any significant issues to report to management; accordingly, we have issued a "no issues" letter to management.

### Conclusion

We wish to express our appreciation for the co-operation we received during the audit from the Township's management.

Should any member of Council wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours truly,

*Baker Tilly KDN LLP*

per: Richard Steinginga, CPA, CA  
Partner

## Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Income		Balance Sheet		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
Prepaid portion of insurance not set up	(96,521)	(96,521)	96,521	-	-
a) Totals		(96,521)	96,521	-	-
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		(96,521)	96,521	-	-
d) Effect of unadjusted misstatements from previous year's errors		67,270	-	-	(67,270)
e) Aggregate likely misstatements (c + d)		(29,251)	96,521	-	(67,270)
f) Final overall materiality		500,000	500,000	500,000	500,000
g) Amount remaining for further possible misstatement (f - e)		470,749	403,479	500,000	432,730

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**CORPORATION OF THE TOWNSHIP OF ESSA**

**CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

*Draft April 1, 2021*

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**CORPORATION OF THE TOWNSHIP OF ESSA**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

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3c

## CORPORATION OF THE TOWNSHIP OF ESSA

For The Year Ended December 31, 2019

### MANAGEMENT REPORT

The accompanying consolidated financial statements of the Corporation of the Township of Essa are the responsibility of management and have been approved by Council.

The consolidated financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Township maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Township's assets are appropriately accounted for and adequately safeguarded.

The Township's Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving financial statements.

Council reviews and approves the Township's financial statements for issuance to the members of the Corporation of the Township of Essa. Council meets periodically with management, as well as the external auditor, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the financial statements and the independent auditor's report.

The consolidated financial statements have been audited by Baker Tilly KDN LLP in accordance with Canadian generally accepted auditing standards on behalf of the Township. Baker Tilly KDN LLP has full and free access to Council.

April 7, 2021

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Treasurer

66

**INDEPENDENT AUDITOR'S REPORT**

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

*Opinion*

We have audited the consolidated financial statements of the Corporation of the Township of Essa and its local boards (the Township), which comprise the consolidated statement of financial position as at December 31, 2019, the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2019, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

*Basis for Opinion*

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

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

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

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

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*Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Chartered Professional Accountants  
Licensed Public Accountants

Peterborough, Ontario  
April 7, 2021

**CORPORATION OF THE TOWNSHIP OF ESSA**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**At December 31, 2019**

	2019 \$	2018 \$ (Restated- Note 2)
<b>FINANCIAL ASSETS</b>		
Cash	33,083,382	33,892,850
Taxes receivable	2,278,337	2,137,569
Accounts receivable	3,234,010	2,657,797
<b>TOTAL FINANCIAL ASSETS</b>	<b>38,595,729</b>	<b>38,688,216</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	5,232,535	5,083,077
Accounts payable - developers	645,000	645,000
Deferred revenue - obligatory reserve fund (note 4)	20,997,416	21,481,627
Deferred revenue - other	138,660	132,102
Long term debt (note 5)	3,687,544	4,344,078
Employee future benefits payable (note 3)	720,004	750,665
<b>TOTAL LIABILITIES</b>	<b>31,421,159</b>	<b>32,436,549</b>
<b>NET FINANCIAL ASSETS</b>	<b>7,174,570</b>	<b>6,251,667</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (note 6)	122,258,433	119,485,947
Prepaid expenses	12,665	7,930
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>122,271,098</b>	<b>119,493,877</b>
<b>ACCUMULATED SURPLUS (note 7)</b>	<b>129,445,668</b>	<b>125,745,544</b>

Draft April 1, 2021



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# CORPORATION OF THE TOWNSHIP OF ESSA

## CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS For the Year Ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$ (Restated - Note 2)
	(Unaudited)		
<b>REVENUES</b>			
Property taxation	10,193,050	10,260,590	9,788,677
User charges	4,108,239	5,364,442	4,951,581
Government of Canada	17,850	-	9,477
Province of Ontario	1,081,547	2,285,619	2,098,953
Other municipalities	128,500	173,903	164,957
Penalties and interest on taxes	260,000	286,909	270,348
Investment income	250,350	498,276	278,634
Donations	50,501	54,689	28,295
Contributed tangible capital assets	-	91,042	-
Sale of assets	2,000	16,421	5,355
Developer contributions earned (note 4)	2,868,120	1,642,346	542,597
Federal gas tax earned (note 4)	463,174	1,147,217	-
<b>TOTAL REVENUES</b>	<b>19,423,331</b>	<b>21,821,454</b>	<b>18,138,874</b>
<b>EXPENSES</b>			
General government	1,638,833	1,653,657	1,435,390
Protection services	4,865,994	4,733,360	4,718,417
Transportation services	4,843,045	4,994,619	4,914,657
Water and sanitary sewer services	3,510,136	3,819,587	3,883,975
Recreation and cultural services	2,711,909	2,587,151	2,692,080
Planning and development	535,290	332,956	409,349
<b>TOTAL EXPENSES</b>	<b>18,105,207</b>	<b>18,121,330</b>	<b>18,053,868</b>
<b>ANNUAL SURPLUS</b>	<b><u>1,318,124</u></b>	<b>3,700,124</b>	<b>85,006</b>
<b>ACCUMULATED SURPLUS - beginning of year</b>		<b>125,745,544</b>	<b>125,660,538</b>
<b>ACCUMULATED SURPLUS - end of year</b>		<b>129,445,668</b>	<b>125,745,544</b>

The accompanying notes are an integral part of these financial statements

# CORPORATION OF THE TOWNSHIP OF ESSA

## CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the Year Ended December 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$ (Restated - Note 2)
	(Unaudited)		
<b>ANNUAL SURPLUS</b>	1,318,124	3,700,124	85,006
Amortization of tangible capital assets	4,049,724	4,077,692	4,049,724
Purchase of tangible capital assets	(5,301,370)	(6,858,740)	(3,801,105)
Loss/(gain) on disposal of tangible capital assets	-	64,710	(313,977)
Proceeds on sale of tangible capital assets	-	34,894	472,183
Contributed tangible capital assets	-	(91,042)	-
Change in prepaid expenses	-	(4,735)	7,166
<b>INCREASE IN NET FINANCIAL ASSETS</b>	66,478	922,903	498,997
<b>NET FINANCIAL ASSETS - beginning of year</b>	6,251,667	6,251,667	5,752,670
<b>NET FINANCIAL ASSETS - end of year</b>	6,318,145	7,174,570	6,251,667

Draft April 1, 2021

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## CORPORATION OF THE TOWNSHIP OF ESSA

CONSOLIDATED STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2019

	2019 \$	2018 \$ (Restated - Note 2)
<b>CASH PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>		
Annual surplus	3,700,124	85,006
Items not involving cash		
Amortization of tangible capital assets	4,077,692	4,049,724
Loss/(gain) on disposal of tangible capital assets	64,710	(313,977)
Contributed tangible capital assets	(91,042)	-
Change in employee future benefits payable	(30,661)	(23,755)
Change in non-cash assets and liabilities		
Taxes receivable	(140,768)	15,780
Accounts receivable	(576,213)	(1,151,762)
Prepaid expenses	(4,735)	7,166
Accounts payable and accrued liabilities	149,458	(1,096,848)
Deferred revenue - obligatory reserve fund	(484,211)	739,427
Deferred revenue - other	6,558	(50,582)
<b>Net change in cash from operating activities</b>	<b>6,670,912</b>	<b>2,260,179</b>
<b>CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	(6,858,740)	(3,801,105)
Proceeds on disposal of tangible capital assets	34,894	472,183
<b>Net change in cash from capital activities</b>	<b>(6,823,846)</b>	<b>(3,328,922)</b>
<b>FINANCING ACTIVITIES</b>		
Debt principal repayments	(656,534)	(635,856)
<b>NET CHANGE IN CASH</b>	<b>(809,468)</b>	<b>(1,704,599)</b>
<b>CASH - beginning of year</b>	<b>33,892,850</b>	<b>35,597,449</b>
<b>CASH - end of year</b>	<b>33,083,382</b>	<b>33,892,850</b>

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The accompanying notes are an integral part of these financial statements

**CORPORATION OF THE TOWNSHIP OF ESSA**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2019**

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The Township of Essa is a lower tier municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

**1. SIGNIFICANT ACCOUNTING POLICIES**

These consolidated financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies are as follows:

(a) Reporting Entity

These consolidated financial statements reflect the assets, liabilities, revenues and expenses and accumulated surplus of the reporting entity.

The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned and controlled by the Township. These consolidated financial statements include:

- Essa Public Library Board
- Angus Business Improvement Area Board

All interfund assets and liabilities and revenues and expenses are eliminated.

(b) 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. The cost, less residual value, if any, of tangible capital assets is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Land improvements	15 to 30 years
Buildings	25 to 60 years
Equipment	5 to 50 years
Vehicles	10 to 25 years
Roads and bridges	7 to 75 years
Water and sanitary sewer systems	20 to 80 years
Storm sewers	20 to 80 years

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

Assets under construction are not amortized until they are put into service.

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## CORPORATION OF THE TOWNSHIP OF ESSA

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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#### 1. SIGNIFICANT ACCOUNTING POLICIES, continued

##### (c) Recognition of Revenues and Expenses

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

##### Taxation

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation (MPAC) and in accordance with the provisions of the Municipal Act, 2001. The Township's Council establishes the tax rates annually, incorporating amounts to be raised for local services, and amounts the Township is required to collect on behalf of the County and School Boards. From time to time property assessments are adjusted by MPAC through the reconsideration process or by the Assessment Review Board through the appeal process. Additional assessments, referred to as supplementary and omitted assessment can also be issued by MPAC in accordance with the Assessment Act. These adjustments and additional assessments are reported in the financial statements when amounts can be reasonably determined.

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

##### Government Funding

Government funding is recognized in the financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

##### Other Revenue

User charges are recognized as revenue in the year the goods and services are provided, with the exception of building permits that are recognized when the permits are issued.

Investment income is recorded when earned.

Development charges and Federal Gas Tax are recognized in the period in which the related expenditures are recorded.

##### (d) Non-Financial Assets

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

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# CORPORATION OF THE TOWNSHIP OF ESSA

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 1. SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Reserves and Reserve Funds

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

(f) Deferred Revenue

Deferred revenue represents grants, user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

(g) Use of Estimates

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Township's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements or changes in such estimates in future periods could be significant. The Township's significant estimates include:

- The amounts recorded for amortization and opening costs of tangible capital assets are based on estimates of useful life, residual values and valuation rates;
- The values of employee future benefit obligations and the amount of employee future benefits charged to earnings depend on certain economic assumptions; and
- The amount recorded as allowance for doubtful accounts receivable is based on management's estimate of future payments on receivable account balances.

### 2. PRIOR PERIOD ADJUSTMENT

In 2018, a specific grant for a water capital project from the Province of Ontario in the amount of \$592,654 was not set up as receivable. As a result, the 2018 comparative figures have been restated to include this grant. Accounts receivable has been increased from \$2,065,143 to \$2,657,797. Province of Ontario revenue has been increased from \$1,506,299 to \$2,098,953 which also resulted in a change in the annual surplus from a deficit of \$507,648 to a surplus of \$85,006. The reserve for water and sewer increased by \$592,654 to \$4,914,341 at December 31, 2018.

### 3. EMPLOYEE FUTURE AMOUNTS PAYABLE

The Township provides certain employee benefits which will require funding in future periods as follows:

	2019	2018
	\$	\$
Extended health care benefits	532,940	556,134
Vacation pay entitlement	187,064	194,531
	720,004	750,665

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## CORPORATION OF THE TOWNSHIP OF ESSA

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

#### 4. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of the Chartered Professional Accountants Canada Public Sector Accounting Handbook, is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserve funds of the Township are summarized below:

	2019 \$	2018 \$
Development charges	19,251,527	19,859,360
Parkland	426,434	413,702
Willoughby road and bridge charges	52	51
Federal gas tax	1,319,403	1,208,514
	<u>20,997,416</u>	<u>21,481,627</u>

The continuity of deferred revenue - obligatory reserve funds is as follows:

	2019 \$	2018 \$
Balance - beginning of year	21,481,627	20,742,200
Add amounts received:		
Development charges received	783,350	296,242
Federal gas tax received	1,240,830	589,402
Parkland fees	7,500	16,000
Interest	273,672	380,380
	<u>2,305,352</u>	<u>1,282,024</u>
Less transfer to operations:		
Development charges earned	1,642,346	542,597
Federal gas tax earned	1,147,217	-
	<u>2,789,563</u>	<u>542,597</u>
Balance - end of year	<u>20,997,416</u>	<u>21,481,627</u>

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# CORPORATION OF THE TOWNSHIP OF ESSA

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 5. LONG TERM DEBT

- (a) The balance of long term debt reported on the Consolidated Statement of Financial Position is made up of the following:

	2019	2018
	\$	\$
Ontario Municipal Economic Infrastructure Financing Authority Debenture, matures December 2, 2019, repayable in blended semiannual payments of \$167,252, bears interest at 2.62% per annum. Borrowed for water systems.	-	328,044
Ontario Strategic Infrastructure Financing Authority Debenture, matures February 2, 2031, repayable in blended semiannual payments of \$173,452, bears interest at 4.78% per annum. Borrowed for sanitary sewer systems.	3,041,843	3,236,349
Ontario Infrastructure Projects Corporation Debenture, matures May 1, 2024, repayable in blended semiannual payments of \$76,284, bears interest at 2.49% per annum. Borrowed for water systems.	645,701	779,685
	<u>3,687,544</u>	<u>4,344,078</u>

- (b) The long term debt in (a) issued in the name of the Township have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing. The long term debt principal and interest payments for water systems will be recovered from a combination of water user charges and water development charges. The long term debt principal and interest payments for sanitary sewer systems will be recovered from sewer development charges.

- (c) Interest paid during the year on long term debt amounted to \$177,446 (2018 - \$198,124).

- (d) The long term debt reported in (a) of this note is repayable as follows:

	Principal	Interest	Total
	\$	\$	\$
2020	341,255	158,220	499,475
2021	354,559	144,916	499,475
2022	368,427	131,048	499,475
2023	382,884	116,591	499,475
2024	321,671	101,520	423,191
	1,768,796	652,295	2,421,091
2025 to 2029	1,422,305	312,229	1,734,534
2030 and subsequent years	496,443	23,917	520,360
	<u>3,687,544</u>	<u>988,441</u>	<u>4,675,985</u>



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# CORPORATION OF THE TOWNSHIP OF ESSA

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 6. TANGIBLE CAPITAL ASSETS

The net book value of the Township's tangible capital assets are:

	2019 \$	2018 \$
General		
Land	19,091,791	19,091,791
Land improvements	2,895,871	2,808,639
Buildings	14,354,054	14,585,112
Equipment	11,165,233	10,953,979
Vehicles	3,655,773	2,890,182
Infrastructure		
Roads and bridges	28,964,181	29,739,555
Water and sanitary sewer systems	24,347,736	24,745,610
Storm sewers	8,889,877	9,117,224
	113,364,516	113,932,092
Assets under construction	8,893,917	5,553,855
	122,258,433	119,485,947

For additional information, see the Consolidated Schedule of Tangible Capital Assets.

During the year there were no write-downs of assets (2018 - \$Nil) and no interest capitalized (2018 - \$Nil).

Land is further broken down between general capital assets \$5,929,977 (2018 - \$5,929,977) and infrastructure (linear) assets \$13,161,814 (2018 - \$13,161,814).

Land improvements is further broken down between general capital assets \$1,715,531 (2018 - \$1,617,123) and infrastructure (linear) assets \$1,180,340 (2018 - \$1,191,516).

	2019 \$	2018 \$
General government	1,283,512	1,312,922
Protection services	3,205,461	2,457,755
Transportation services	47,609,577	45,664,916
Environmental services	56,408,305	56,199,292
Recreation and cultural services	13,728,198	13,851,062
Planning and development	23,380	-
	122,258,433	119,485,947

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**CORPORATION OF THE TOWNSHIP OF ESSA**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2019**

**7. ACCUMULATED SURPLUS**

(a) Accumulated surplus consists of the following:

	2019	2018 (Restated)
	\$	\$
<b>Surplus/(Deficit)</b>		
Township	(4,246)	-
Unfunded employee future benefits	(720,004)	(750,665)
	(724,250)	(750,665)
<b>Invested In Capital Assets</b>		
Tangible capital assets - net book value	122,258,433	119,485,947
Long term debt	(3,687,544)	(4,344,078)
	118,570,889	115,141,869
<b>Surplus</b>	117,846,639	114,391,204
<b>Reserves</b>		
Working funds	1,673,321	1,673,321
Contingencies	37,372	37,372
Acquisition of capital assets	1,947,406	1,263,220
Operations	109,903	109,903
Water and sewer - see (b) below	4,537,902	4,914,341
Future enforcement of Building Code Act - see (c) below	983,351	1,030,837
Special projects	2,131,164	2,131,164
<b>Total Reserves</b>	11,420,419	11,160,158
<b>Reserve Funds</b>		
Water and sewer services	159,409	157,418
Angus Business Improvement Area	19,201	36,764
<b>Total Reserve Funds</b>	178,610	194,182
	129,445,668	125,745,544

(b) In 2015, the Township approved a transfer of \$2,073,400 from the reserve for water and sewer infrastructure to fund the erosion control on the Nottawasaga River through by-law 2015-34. The by-law provides that this amount will be repaid over 15 years plus interest at the prevailing reserve interest rate which was 1.25% at the time of the by-law, and be funded from taxation. In relation to the reserve loan of \$2,073,400, the Township contributed \$138,227 in loan principal and \$20,734 in interest to the water and sewer reserve in 2019. The balance of the loan owing to the reserve at December 31, 2019 is \$1,262,026 (2018 - \$1,658,720).

(c) This reserve represents the building department accumulated surplus to be used to fund enforcement of the Building Code Act and future inspections relating to building permits issued.

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# CORPORATION OF THE TOWNSHIP OF ESSA

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 8. OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF SIMCOE

During 2019, requisitions were made by the County of Simcoe and School Boards requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are as follows:

	School Boards \$	County \$
Property taxes	5,860,800	7,989,987
Taxation from other governments	751,744	1,352,615
	<u>6,612,544</u>	<u>9,342,602</u>
<b>Amounts requisitioned and remitted</b>	<b>6,612,544</b>	<b>9,342,602</b>

These amounts have not been included in the Consolidated Statement of Operations and Accumulated Surplus.

### 9. PENSION AGREEMENTS

Certain employees of the Township are eligible members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan.

The Actuarial Opinion contained in the 2019 Annual Report disclosed total actuarial liabilities of \$107,687 million in respect of benefits accrued for service with actuarial assets of \$104,290 million indicating an actuarial deficit of \$3,397 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit.

The Township's required contributions to OMERS in 2019 were \$273,833 (2018 - \$258,038).

### 10. COMMITMENT

The Township along with two neighbouring municipalities negotiated a joint policing contract with the Minister of Community Safety and Correctional Services for the provision of police services by the Ontario Provincial Police (OPP), effective July 1, 2015 to June 30, 2020. The Township's cost for policing is based on a per capita amount plus a per call charge. The 2019 Township OPP costs were \$2,916,607 (2018- \$2,907,621). The remaining costs under this contract are expected to decrease until June 30, 2020. The joint policing contract was extended for another 3 year term with similar terms.

# CORPORATION OF THE TOWNSHIP OF ESSA

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 11. EXPENSES BY OBJECT

The expenses for the year reported on the Consolidated Statement of Operations and Accumulated Surplus by object are as follows:

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
Salaries and benefits	4,885,949	4,762,800	4,829,074
Interest charges	220,648	177,446	198,124
Materials	3,940,303	3,878,892	4,555,708
Contracted services	4,792,491	4,924,455	4,531,746
Rents and financial	20,775	44,489	29,251
External transfers	195,317	190,846	174,218
Amortization	4,049,724	4,077,692	4,049,724
Loss (gain) on disposal of tangible capital assets	-	64,710	(313,977)
	<b>18,105,207</b>	<b>18,121,330</b>	<b>18,053,868</b>

### 12. BUDGET FIGURES

The budget, approved by the Township, for 2019 is reflected on the Consolidated Statement of Operations and Accumulated Surplus and the Consolidated Statement of Change in Net Financial Assets. The budget established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and, therefore, may not be comparable with current year's actual amounts. Budget figures have been reclassified for the purposes of these financial statements to comply with PSA reporting requirements. Budget figures are not subject to audit.

### 13. CREDIT FACILITY AGREEMENT

The Township has a revolving credit facility agreement with its main financial institution. The amount available at any time is limited to \$2,000,000 via an operating loan. Any balance borrowed will accrue interest at the bank's prime lending rate less 0.75% per annum. Council authorized the temporary borrowing limit by By-law 2019-15. At December 31, 2019 there was no balance outstanding (2018 - \$Nil).

### 14. CONTINGENT LIABILITIES

The Township, in the course of its operations, has been named in several lawsuits, the outcome of which is indeterminable at this time. No amounts in connection with these items have been reflected in these financial statements.

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# CORPORATION OF THE TOWNSHIP OF ESSA

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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### 15. SEGMENTED INFORMATION

The Township of Essa is a municipal government organization that provides a range of services to its residents. Township services are reported by function and their activities are separately disclosed in the segmented information.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes and certain unconditional government transfers are apportioned based on each segment's net requirements.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. For additional information see the Consolidated Schedule of Segment Disclosure.

#### **General Government**

General government consists of the activities of Council and general financial and administrative management of the Township and its programs and services.

#### **Protection Services**

Protection services include police, fire, conservation authority and protective inspection and control.

#### **Transportation Services**

The activities of the transportation function include construction and maintenance of the Township's roads and bridges, winter control and street lighting.

#### **Water and Sanitary Sewer Systems**

This function is responsible for providing water and sanitary sewer services to certain areas of the Township.

#### **Other Environmental Services**

This function includes storm sewer systems and related facilities; the County of Simcoe provides waste disposal and recycling services.

#### **Recreation and Cultural Services**

The recreation and cultural services function provides parks, indoor and outdoor recreational facilities and programs and library services.

#### **Planning and Development**

The planning and development services function manages commercial, industrial and residential development within the Township.

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# CORPORATION OF THE TOWNSHIP OF ESSA

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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### 16. SUBSEQUENT EVENTS

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social impact.

During 2020, the Township has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Temporarily closed most facilities for walk-in access;
- Penalties and interest on taxes were deferred;
- Working from home requirements were set up temporarily for those able to do so;
- Reduced revenues from user charges;
- Additional costs for enhanced facility cleaning and purchase of personal protective equipment; and
- Additional costs for retrofitting offices and facilities in preparation for reopening to the public.

The Township plans to mitigate any additional operating costs with cost savings in other budget areas and tight controls over operating expenses.

At this time these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities in subsequent years and may have a significant impact on future operations.

Draft April 1, 2021

# CORPORATION OF THE TOWNSHIP OF ESSA



## CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS For the Year Ended December 31, 2019

	General					Infrastructure			Assets Under Construction	Totals
	Land	Land improvements	Buildings	Equipment	Vehicles	Roads and bridges	Water and sanitary sewer systems	Storm sewers		
	\$	\$	\$	\$	\$	\$	\$	\$		
<b>COST</b>										
Balance, beginning of year	19,091,791	4,188,922	26,714,873	22,145,265	6,110,684	64,991,453	31,323,047	12,291,606	5,553,855	192,411,496
Add: additions during the year	-	228,719	427,273	1,006,269	1,202,531	744,928	-	-	3,340,062	6,949,782
Less: disposals during the year	-	51,954	-	61,635	216,131	-	-	-	-	329,720
Balance, end of year	19,091,791	4,365,687	27,142,146	23,089,899	7,097,084	65,736,381	31,323,047	12,291,606	8,893,917	199,031,558
<b>ACCUMULATED AMORTIZATION</b>										
Balance, beginning of year	-	1,380,283	12,129,761	11,191,286	3,220,502	35,251,898	6,577,437	3,174,382	-	72,925,549
Add: additions during the year	-	141,487	658,331	781,270	351,081	1,520,302	397,874	227,347	-	4,077,692
Less: disposals during the year	-	51,954	-	47,890	130,272	-	-	-	-	230,116
Balance, end of year	-	1,469,816	12,788,092	11,924,666	3,441,311	36,772,200	6,975,311	3,401,729	-	76,773,125
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	19,091,791	2,895,871	14,354,054	11,165,233	3,655,773	28,964,181	24,347,736	8,889,877	8,893,917	122,258,433

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Draft April 1, 2021

# CORPORATION OF THE TOWNSHIP OF ESSA

## CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2019

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sanitary Sewer Services \$	Recreation and Cultural Services \$	Planning and Development \$	Consolidated \$
<b>Revenues</b>							
Property taxation	212,469	4,636,283	3,128,388	-	1,792,060	491,390	10,260,590
User charges	157,608	367,244	204,297	3,814,572	733,013	87,708	5,364,442
Government transfers - operating	1,743,314	-	-	-	25,297	-	1,768,611
Government transfers - capital	-	-	507,741	-	9,267	-	517,008
Other municipalities	-	173,903	-	-	-	-	173,903
Penalties and interest on taxes	286,909	-	-	-	-	-	286,909
Investment income	496,285	-	-	1,951	-	-	498,276
Donations	5,000	3,636	-	-	46,053	-	54,689
Contributed tangible capital assets	-	-	-	91,042	-	-	91,042
Sale of assets	16,421	-	-	-	-	-	16,421
Developer contributions earned	-	-	1,084,751	475,562	82,033	-	1,642,346
Federal gas tax earned	-	-	1,147,217	-	-	-	1,147,217
<b>Total revenues</b>	<b>2,918,006</b>	<b>5,181,066</b>	<b>6,072,394</b>	<b>4,383,167</b>	<b>2,687,723</b>	<b>579,098</b>	<b>21,821,454</b>
<b>Expenses</b>							
Salaries and benefits	1,046,882	935,005	1,205,012	159,975	1,173,927	241,999	4,762,800
Interest charges	-	-	-	177,446	-	-	177,446
Materials	363,504	362,751	1,560,731	847,529	674,056	70,321	3,878,892
Contracted services	167,606	3,000,066	271,901	1,266,107	198,400	20,375	4,924,455
Rents and financial	35,724	-	51	4,504	4,210	-	44,489
External transfers	10,530	180,316	-	-	-	-	190,846
Amortization	29,411	229,599	1,931,582	1,364,026	522,813	261	4,077,692
Loss (gain) on disposal of tangible capital assets	-	25,623	25,342	-	13,745	-	64,710
<b>Total expenses</b>	<b>1,653,657</b>	<b>4,733,360</b>	<b>4,994,619</b>	<b>3,819,587</b>	<b>2,587,151</b>	<b>332,956</b>	<b>18,121,330</b>
<b>Net surplus</b>	<b>1,264,349</b>	<b>447,706</b>	<b>1,077,775</b>	<b>563,580</b>	<b>100,572</b>	<b>246,142</b>	<b>3,700,124</b>



# CORPORATION OF THE TOWNSHIP OF ESSA

## CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2018 (Restated - Note 2)

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sanitary Sewer Services \$	Recreation and Cultural Services \$	Planning and Development \$	Consolidated \$
<b>Revenues</b>							
Property taxation	-	4,432,624	3,147,897	-	1,668,355	539,801	9,788,677
User charges	211,225	283,730	241,203	3,419,917	737,794	57,712	4,951,581
Government transfers - operating	1,052,979	4,074	-	-	33,089	631	1,090,773
Government transfers - capital	-	-	371,824	620,207	25,626	-	1,017,657
Other municipalities	-	164,957	-	-	-	-	164,957
Penalties and interest on taxes	270,348	-	-	-	-	-	270,348
Investment income	275,286	-	-	2,813	-	535	278,634
Donations	8,636	1,600	-	-	18,059	-	28,295
Sale of assets	5,355	-	-	-	-	-	5,355
Developer contributions earned	-	-	-	465,562	77,035	-	542,597
<b>Total revenues</b>	<b>1,823,829</b>	<b>4,886,985</b>	<b>3,760,924</b>	<b>4,508,499</b>	<b>2,559,958</b>	<b>598,679</b>	<b>18,138,874</b>
<b>Expenses</b>							
Salaries and benefits	865,624	997,831	1,142,354	180,481	1,390,518	252,266	4,829,074
Interest charges	-	-	-	198,124	-	-	198,124
Materials	327,112	396,857	1,692,050	1,153,437	906,799	79,453	4,555,708
Contracted services	172,531	2,958,754	161,619	985,250	175,962	77,630	4,531,746
Rents and financial	26,361	-	-	1,538	1,352	-	29,251
External transfers	14,420	159,798	-	-	-	-	174,218
Amortization	31,342	205,177	1,914,483	1,365,145	533,577	-	4,049,724
Loss (gain) on disposal of tangible capital assets	(2,000)	-	4,151	-	(316,128)	-	(313,977)
<b>Total expenses</b>	<b>1,435,390</b>	<b>4,718,417</b>	<b>4,914,657</b>	<b>3,883,975</b>	<b>2,692,080</b>	<b>409,349</b>	<b>18,053,868</b>
<b>Net surplus/(deficit)</b>	<b>388,439</b>	<b>168,568</b>	<b>(1,153,733)</b>	<b>624,524</b>	<b>(132,122)</b>	<b>189,330</b>	<b>85,006</b>

**CORPORATION OF THE TOWNSHIP OF ESSA**  
**ESSA PUBLIC LIBRARY BOARD**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

*Draft April 1, 2021*

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## INDEPENDENT AUDITOR'S REPORT

**To the Members of the Essa Public Library Board, the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Essa**

### *Qualified Opinion*

We have audited the financial statements of the Essa Public Library Board of the Corporation of the Township of Essa (the Board), which comprise the statement of financial position as at December 31, 2019, 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### *Basis for Qualified Opinion*

In common with many Public Library Boards, the Board derives revenue from user fees, fundraising and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Board. Therefore, we were not able to determine whether any adjustments might be necessary to user fees, fundraising and donations revenue, annual surplus/(deficit), assets and accumulated surplus.

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 Board 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 qualified opinion.

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

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

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

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

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### *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 Board'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 Board'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 Board 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.

Chartered Professional Accountants  
Licensed Public Accountants

Peterborough, Ontario  
April 7, 2021

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# CORPORATION OF THE TOWNSHIP OF ESSA

## ESSA PUBLIC LIBRARY BOARD STATEMENT OF FINANCIAL POSITION At December 31, 2019

	2019	2018
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	51,786	26,113
Accounts receivable	-	227
<b>TOTAL FINANCIAL ASSETS</b>	<b>51,786</b>	<b>26,340</b>
<b>LIABILITIES</b>		
Accounts payable	2,500	2,500
Due to Township of Essa (note 5)	43,223	18,266
<b>TOTAL LIABILITIES</b>	<b>45,723</b>	<b>20,766</b>
<b>NET FINANCIAL ASSETS</b>	<b>6,063</b>	<b>5,574</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (note 2)	586,759	576,142
Prepaid expenses	11,694	5,564
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>598,453</b>	<b>581,706</b>
<b>ACCUMULATED SURPLUS (note 3)</b>	<b>604,516</b>	<b>587,280</b>

Draft April 1, 2021

The accompanying notes are an integral part of these financial statements

# CORPORATION OF THE TOWNSHIP OF ESSA

## ESSA PUBLIC LIBRARY BOARD

### STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>REVENUES</b>			
Contribution from Township of Essa	712,101	708,101	656,879
Province of Ontario	26,147	25,297	26,147
Government of Canada	7,850	-	6,942
User fees, fundraising and donations	80,575	96,604	57,641
<b>TOTAL REVENUES</b>	<b>826,673</b>	<b>830,002</b>	<b>747,609</b>
<b>EXPENSES</b>			
Salaries and benefits	518,383	549,094	498,656
Utilities	26,200	27,806	26,573
Subscriptions and periodicals	1,740	1,844	2,543
Insurance and audit	6,425	6,066	6,967
Computer support and supplies	19,950	15,315	18,177
Facility costs	47,400	45,381	49,609
Office	49,750	42,435	13,252
Fundraising costs	2,000	2,255	2,245
Amortization	112,070	96,961	112,070
Other operating costs	22,025	22,027	19,675
Contract services	2,100	3,582	3,456
<b>TOTAL EXPENSES</b>	<b>808,043</b>	<b>812,766</b>	<b>753,223</b>
<b>ANNUAL SURPLUS/(DEFICIT)</b>	<b><u>18,630</u></b>	<b>17,236</b>	<b>(5,614)</b>
<b>ACCUMULATED SURPLUS - beginning of year</b>		<b>587,280</b>	<b>592,894</b>
<b>ACCUMULATED SURPLUS - end of year</b>		<b>604,516</b>	<b>587,280</b>

The accompanying notes are an integral part of these financial statements

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# CORPORATION OF THE TOWNSHIP OF ESSA

## ESSA PUBLIC LIBRARY BOARD STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>ANNUAL SURPLUS/(DEFICIT)</b>	18,630	17,236	(5,614)
Amortization of tangible capital assets	112,070	96,961	112,070
Acquisition of tangible capital assets	(130,700)	(107,578)	(98,971)
Change in prepaid expenses	-	(6,130)	6,130
<b>CHANGE IN NET FINANCIAL ASSETS/(NET DEBT)</b>	-	489	13,615
<b>NET FINANCIAL ASSETS/(NET DEBT) - beginning of year</b>	5,574	5,574	(8,041)
<b>NET FINANCIAL ASSETS - end of year</b>	5,574	6,063	5,574

Draft April 1, 2021

**CORPORATION OF THE TOWNSHIP OF ESSA**

**ESSA PUBLIC LIBRARY BOARD  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2019**

	2019	2018
	\$	\$
<b>CASH PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>		
Annual surplus/(deficit)	17,236	(5,614)
Items not involving cash		
Amortization of tangible capital assets	96,961	112,070
Change in non-cash assets and liabilities		
Accounts receivable	227	(227)
Due from Township of Essa	-	12,156
Prepaid expenses	(6,130)	6,130
Due to Township of Essa	24,957	18,266
Deferred revenue	-	(18,221)
<b>Net change in cash from operating activities</b>	<b>133,251</b>	<b>124,560</b>
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(107,578)	(98,971)
<b>NET CHANGE IN CASH</b>	<b>25,673</b>	<b>25,589</b>
<b>CASH - beginning of year</b>	<b>26,113</b>	<b>524</b>
<b>CASH - end of year</b>	<b>51,786</b>	<b>26,113</b>

Draft April 1, 2021



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# CORPORATION OF THE TOWNSHIP OF ESSA

## ESSA PUBLIC LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies adopted by the Board are as follows:

#### (a) Recognition of Revenue and Expenses

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue in the period in which the transactions of events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

Government funding is recognized in the financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

User fees are recognized as revenue in the year the goods and services are provided.

Donations and fundraising revenue are recognized when the amounts are received.

Contributions from the Township of Essa are recognized as approved by the Township.

#### (b) Use of Estimates

Certain items recognized in the financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Board's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. The Board's significant estimates include:

- The amounts recorded for amortization and opening costs of tangible capital assets are based on estimates of useful life, residual values and valuation rates.

#### (c) 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. The cost, less residual value, if any, of tangible capital assets is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Furniture and equipment	5 to 40 years
Books	7 to 10 years

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

#### (d) Deferred Revenue

Deferred revenue represents grants which have been collected but for which the related costs have yet to be incurred. These amounts will be recognized as revenues in the fiscal year the expenditures are incurred.

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# CORPORATION OF THE TOWNSHIP OF ESSA

## ESSA PUBLIC LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 1. SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Non-Financial Assets

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

(f) Reserves

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

(g) Inter-Entity Transactions

The Essa Public Library Board is a Board of the Township of Essa and is consolidated with the Township's financial statements.

Allocated costs and recovery of costs are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Unallocated costs are measured at the carrying amount, which is the amount recorded in the records of the Township.

### 2. TANGIBLE CAPITAL ASSETS

The net book value of the Board's tangible capital assets are:

	Furniture and equipment \$	Books \$	2019 Totals \$	2018 Totals \$
<b>COST</b>				
Balance, beginning of year	345,859	634,804	980,663	1,015,771
Add: additions during the year	12,744	94,834	107,578	98,971
Less: disposals during the year	11,327	-	11,327	134,079
Balance, end of year	347,276	729,638	1,076,914	980,663
<b>ACCUMULATED AMORTIZATION</b>				
Balance, beginning of year	142,416	262,105	404,521	426,530
Add: additions during the year	26,536	70,425	96,961	112,070
Less: disposals during the year	11,327	-	11,327	134,079
Balance, end of year	157,625	332,530	490,155	404,521
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<b>189,651</b>	<b>397,108</b>	<b>586,759</b>	<b>576,142</b>

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# CORPORATION OF THE TOWNSHIP OF ESSA

## ESSA PUBLIC LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 3. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2019	2018
	\$	\$
<b>Invested In Capital Assets</b>		
Tangible capital assets - net book value	586,759	576,142
<b>Surplus</b>	586,759	576,142
<b>Reserves</b>		
Angus branch	10,272	3,653
Sell the Shelf	7,485	7,485
<b>Total Reserves</b>	17,757	11,138
	604,516	587,280

### 4. BUDGET FIGURES

The operating budget, approved by the Board, for 2019 is reflected on the Statement of Operations and Accumulated Surplus and the Statement of Change in Net Financial Assets. The budgets established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and, therefore, may not be comparable with current year's actual expenditure amounts. Budget figures have been reclassified for the purposes of these financial statements to comply with PSA reporting requirements. Budget figures are not subject to audit.

### 5. INTER-ENTITY TRANSACTIONS

During the year, the Board entered into transactions with the Township of Essa.

As part of the budgeting process, the Township approves a contribution to the Board which is identified on the Statement of Operations and Accumulated Surplus.

Details of the related party expense transactions are as follows:

	2019	2018
	\$	\$
<b>Allocated costs:</b>		
Treasurer wages	4,400	4,300
Insurance	2,100	2,932
	6,500	7,232

In addition, the Township provides rental of buildings to the Board at no cost.

All balances with the Township of Essa have been identified on the Statement of Financial Position. Due from (to) balances are unsecured, without interest and have no terms of repayment.

# CORPORATION OF THE TOWNSHIP OF ESSA

ESSA PUBLIC LIBRARY BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2019

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## 6. SUBSEQUENT EVENT

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the Board's environment and in the global markets, possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the Board's operations. The extent of the impact of this outbreak and related containment measures on the Board's operations cannot be reliably estimated at this time.

Draft April 1, 2021

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**CORPORATION OF THE TOWNSHIP OF ESSA  
ANGUS BUSINESS IMPROVEMENT AREA BOARD  
FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

*Draft April 1, 2021*

**INDEPENDENT AUDITOR'S REPORT**

**To the Members of the Angus Business Improvement Area Board,  
the Members of Council, Inhabitants and Ratepayers of the  
Corporation of the Township of Essa**

*Opinion*

We have audited the financial statements of the Angus Business Improvement Area Board of the Corporation of the Township of Essa (the Board), which comprise the statement of financial position as at December 31, 2019, 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 Board as at December 31, 2019, and the results of its operations and 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 Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing the Board'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 Board'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 Board'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 Board 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.

Chartered Professional Accountants  
Licensed Public Accountants

Peterborough, Ontario  
April 7, 2021

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**CORPORATION OF THE TOWNSHIP OF ESSA**

**ANGUS BUSINESS IMPROVEMENT AREA BOARD  
STATEMENT OF FINANCIAL POSITION  
At December 31, 2019**

	2019	2018
	\$	\$
<b>FINANCIAL ASSETS</b>		
Due from Township of Essa (note 5)	19,201	36,764
<b>NET FINANCIAL ASSETS</b>	19,201	36,764
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (note 2)	23,380	-
<b>ACCUMULATED SURPLUS (note 4)</b>	42,581	36,764

Draft April 1, 2021

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The accompanying notes are an integral part of these financial statements



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**CORPORATION OF THE TOWNSHIP OF ESSA**

**ANGUS BUSINESS IMPROVEMENT AREA BOARD  
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
For the Year Ended December 31, 2019**

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>REVENUES</b>			
Taxation	26,709	28,124	28,723
Investment income	-	-	535
<b>TOTAL REVENUES</b>	<b>26,709</b>	<b>28,124</b>	<b>29,258</b>
<b>EXPENSES</b>			
Decorations	2,500	2,080	5,129
Landscaping	15,000	16,053	14,479
Amortization	-	261	-
Tax write offs	-	-	397
Professional fees	1,500	1,500	1,526
Memberships	7,709	2,413	1,876
<b>TOTAL EXPENSES</b>	<b>26,709</b>	<b>22,307</b>	<b>23,407</b>
<b>ANNUAL SURPLUS</b>	<b>-</b>	<b>5,817</b>	<b>5,851</b>
<b>ACCUMULATED SURPLUS - beginning of year</b>		<b>36,764</b>	<b>30,913</b>
<b>ACCUMULATED SURPLUS - end of year</b>		<b>42,581</b>	<b>36,764</b>

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

**CORPORATION OF THE TOWNSHIP OF ESSA**

**ANGUS BUSINESS IMPROVEMENT AREA BOARD  
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
For the Year Ended December 31, 2019**

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>ANNUAL SURPLUS</b>	-	5,817	5,851
Amortization of tangible capital assets	-	261	-
Acquisition of tangible capital assets	(24,500)	(23,641)	-
<b>INCREASE/(DECREASE) IN NET FINANCIAL ASSETS</b>	(24,500)	(17,563)	5,851
<b>NET FINANCIAL ASSETS - beginning of year</b>	36,764	36,764	30,913
<b>NET FINANCIAL ASSETS - end of year</b>	12,264	19,201	36,764

Draft April 1, 2021

The accompanying notes are an integral part of these financial statements

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**CORPORATION OF THE TOWNSHIP OF ESSA**

**ANGUS BUSINESS IMPROVEMENT AREA BOARD  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2019**

	2019	2018
	\$	\$
<b>CASH PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>		
Annual surplus	5,817	5,851
Items not involving cash		
Amortization of tangible capital assets	261	-
Change in non-cash assets and liabilities		
Due from Township of Essa	17,563	(5,851)
<u>Net change in cash from operating activities</u>	<u>23,641</u>	<u>-</u>
<b>CAPITAL ACTIVITIES</b>		
<u>Acquisition of tangible capital assets</u>	<u>(23,641)</u>	<u>-</u>
<b>NET CHANGE IN CASH</b>	-	-
<b>CASH - beginning of year</b>	-	-
<b>CASH - end of year</b>	-	-

Draft April 1, 2021

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The accompanying notes are an integral part of these financial statements

# CORPORATION OF THE TOWNSHIP OF ESSA

## ANGUS BUSINESS IMPROVEMENT AREA BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Recognition of Revenue and Expenses

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue in the period in which the transactions of events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation (MPAC) and in accordance with the provisions of the Municipal Act, 2001. The Township's Council establishes the BIA special area tax rate annually, incorporating amounts to be raised for BIA services. From time to time property assessments are adjusted by MPAC through the reconsideration process or by the Assessment Review Board through the appeal process. Additional assessments, referred to as supplementary and omitted assessment can also be issued by MPAC in accordance with the Assessment Act. These adjustments and additional assessments are reported in the financial statements when amounts can be reasonably determined.

Investment income is recognized as earned.

(b) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions 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 and are based on the Board's best information and judgment. Actual results could differ from these estimates.

(c) 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. The cost, less residual value, if any, of tangible capital assets is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Land improvements	20 years
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Assets under construction are not amortized until they are put into service.

(d) Reserve Funds

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

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# CORPORATION OF THE TOWNSHIP OF ESSA

## ANGUS BUSINESS IMPROVEMENT AREA BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 1. SIGNIFICANT ACCOUNTING POLICIES, continued

#### (e) Inter-Entity Transactions

The Angus Business Improvement Area Board is a Board of the Township of Essa and is consolidated with the Township's financial statements.

Allocated costs and recovery of costs are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Unallocated costs are measured at the carrying amount, which is the amount recorded in the records of the Township.

### 2. TANGIBLE CAPITAL ASSETS

The net book value of the Board's tangible capital assets are:

	Land Improvements \$	Assets Under Construction \$	2019 Totals \$	2018 Totals \$
<b>COST</b>				
Balance, beginning of year	-	-	-	-
Add: additions during the year	5,222	18,419	23,641	-
Balance, end of year	5,222	18,419	23,641	-
<b>ACCUMULATED AMORTIZATION</b>				
Balance, beginning of year	-	-	-	-
Add: additions during the year	261	-	261	-
Balance, end of year	261	-	261	-
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<b>4,961</b>	<b>18,419</b>	<b>23,380</b>	<b>-</b>

### 3. BUDGET FIGURES

The operating budget, approved by the Board, for 2019 is reflected on the Statement of Operations and Accumulated Surplus and the Statement of Change in Net Financial Assets. The budgets established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and, therefore, may not be comparable with current year's actual expenditure amounts. Budget figures have been reclassified for the purposes of these financial statements to comply with PSA reporting requirements. Budget figures are not subject to audit.

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# CORPORATION OF THE TOWNSHIP OF ESSA

## ANGUS BUSINESS IMPROVEMENT AREA BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

### 4. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2019	2018
	\$	\$
<b>Invested In Capital Assets</b>		
Tangible capital assets - net book value	23,380	-
<b>Reserve Fund</b>		
Operations	19,201	36,764
	42,581	36,764

### 5. INTER-ENTITY TRANSACTIONS

During the year, the Board entered into transactions with the Township of Essa.

As part of the budgeting process, the Township approves a contribution to the Board which is identified on the Statement of Operations and Accumulated Surplus.

The contribution is based on an additional tax levy on the businesses within the geographical boundaries of 5th Line of Essa. The Township bills the tax levy and contributes this tax levy adjusted for any applicable supplementary tax billing or tax write-off annually to the organization.

	2019	2018
	\$	\$
Allocated costs:		
Professional fees	1,500	1,526
	1,500	1,526

In addition, the Township provides accounting and administrative services to the Board at no cost.

All balances with the Township of Essa have been identified on the Statement of Financial Position. Due from (to) balances are unsecured, without interest and have no terms of repayment.

### 6. SUBSEQUENT EVENT

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the Board's environment and in the global markets, possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the Board's operations. The extent of the impact of this outbreak and related containment measures on the Board's operations cannot be reliably estimated at this time.



## TOWNSHIP OF ESSA STAFF REPORT

**STAFF REPORT NO.:** PD011-21

**DATE:** April 21<sup>st</sup>, 2021

**TO:** Committee of the Whole

**FROM:** Aimee Powell, B.URPI., MPA, MCIP, RPP  
Manager of Planner and Development

**SUBJECT :** Neighbourhood Meeting Parameters

---

### RECOMMENDATION

That Staff Report PD011-21 be received, and

That Council adopt the Staff recommended process for conducting Neighbourhood Meetings.

### BACKGROUND

In the Fall of 2019, the Township informally introduced the opportunity for applications to be presented to the community, at the neighbourhood level (within a 120 m radius of the subject site). These Neighbourhood Meetings are scheduled to take place prior to the Township holding the Statutory Public Meeting, where applications are presented, Township-wide with all of Council, prior to a Committee of the Whole Meeting.

Staff have found that Meetings at the Neighbourhood level have proven to be effective as they:

- Inform the Community at the neighbourhood level, hosted at a venue in the neighbourhood, of the subject application to assist in understanding the objectives of the proposed application,
- Provide an opportunity for citizens, that may be locally impacted by the proposed application, to provide comments, questions, and concerns, to be addressed directly by the Applicant, Landowner, Consulting Team or Staff as applicable, and
- Allow the applicant to acknowledge and understand public input at the neighbourhood level, consider alternatives or solutions, including re-design, before the application is brought forward to a Statutory Public Meeting, traditionally held in Council Chambers

Staff deem it appropriate to limit Neighbourhood Meetings to those living or owning businesses within a 120m radius of the subject property, the Ward Councillor, and the Mayor, to ensure that those who are most familiar with the intricacies of the location and would potentially be most directly impacted by the application's proposal can provide input and be in receipt of application details, prior to the application being presented in a political forum.

There is further opportunity to provide public input on the merits of the proposed application at the Township-wide level at the Statutory Public Meeting. The Neighbourhood Meeting has a different purpose than the Statutory Public Meeting and the two platforms are not meant to be a duplication of the other.

## COMMENTS AND CONSIDERATIONS

The Neighbourhood Meeting provides an opportunity for the local community to voice how the proposed development may impact their day to day lives. The Applicant may then choose to consider alternatives and solutions that can be incorporated into the application to fulfil community desires before the application is considered at a Statutory Public Meeting. The Neighbourhood Meeting is also an opportunity for additional studies or submission requirements to be asked of the Applicant so that a more comprehensive proposal can be delivered at the Public Meeting stage, ideally resulting in a more efficient and timely decision process.

Neighbourhood Meetings and Statutory Public Meetings differ in both processes and requirements. A Neighbourhood Meeting has been an optional method of public engagement undertaken by the Applicant, with administrative support by the municipality, to understand how a proposed application may be accepted by the surrounding community members.

Staff propose the following parameters for Township administered Neighbourhood Meetings:

- Notice of a Neighbourhood Meeting is only circulated to residents within a 120-m radius from the subject site; no other circulation methods or advertisements of the meeting are undertaken,
- Attendance of the meeting will be open to all residents/landowners within said radius, the local Ward Councillor, the Mayor, the Applicant, the Consulting Team and Staff
- Neighbourhood Meetings are to take place at a location central to the subject site, when safe to do so,
- Staff only have an administrative role in facilitating the meeting,
- The Applicant delivers their presentation of the proposed development and addresses any questions or concerns from those that have provided written comment or whom are in attendance
- More than one Neighbourhood Meeting may be allowed at the discretion of the Applicant and Staff



A Statutory Public Meeting requires more from Staff in terms of administration including but not limited to extensive circulation of Notice for the meeting. Traditional methods of circulation include, but are not limited to:

- Publication in a newspaper
- Circulation to neighbouring municipalities
- Notice to all residents within 120 m of the subject site
- A Notice sign posted on the subject site
- Circulation of Notice to external agencies /stakeholders

At a Neighbourhood Meeting, one can expect:

- A brief presentation by the Consultant on the proposed development,
- Information on next steps in the approvals process and timing,
- An opportunity to meet the Applicant, Township Staff, and the Local Ward Councillor; and
- An opportunity to ask questions and provide comments and/or concerns regarding the proposed development.

At a Neighbourhood Meeting, one cannot expect:

- Township Staff recommendations on the application or a detailed analysis, as this review will come later in the review process; or
- Discussion on the merits of the proposal between Township Staff, Residents, and the Applicant.

A Statutory Public Meeting is a requirement under the *Planning Act* for municipalities when considering applications for a Plan of Subdivision or amendments to the Official Plan or Zoning By-law . Essa Township has traditionally conducted its Statutory Public Meetings where as Staff provide an introduction of the application to Council, followed by the applicant providing a more detailed presentation of their proposal, with an opportunity for discussion to occur amongst the Public, Council, the Applicant and Staff. This process is then concluded with a Staff Recommendation Report to Council at a later Council Meeting.

Township Staff have undertaken Neighbourhood Meetings in the Fall of 2019, the Fall of 2020 and most recently in the Spring of 2021. Staff deem this forum as a transparent, accessible, informative, productive means of community engagement. The existence of Neighbourhood Meetings can lead to stronger development proposals that balance community needs with developer objectives.

Therefore, Staff deem it beneficial to administer a formal process for conducting Neighbourhood Meetings, at the discretion of the Manager of Planning and Development, that focusses participation with those in the neighbourhood of the application, in accordance with the process herein described.

**FINANCIAL IMPACT**

All costs associated with hosting Neighbourhood Meetings will be borne by the Landowner.



**SUMMARY/OPTIONS**

Council May:

- 1. Take no further action.
- 2. Adopt the Staff recommended process for conducting Neighbourhood Meetings.
- 3. Direct Staff in another manner Council deems appropriate.

**CONCLUSION**

Option # 2 is recommended.

Prepared by:

Respectfully submitted by:

Reviewed by:

*Carly Murphy*

Carly Murphy, MPL  
Candidate  
Planner

*Aimee Powell*

Aimee Powell B.URPI., MPA ,MCIP,  
RPP  
Manager of Planning &  
Development

*C. Healey*

Colleen Healey-Dowdall  
CAO



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## TOWNSHIP OF ESSA STAFF REPORT

**STAFF REPORT NO.:** PW008-21  
**DATE:** April 21, 2021  
**TO:** Committee of the Whole  
**FROM:** Michael Mikael, P.Eng., Manager of Public Works  
**SUBJECT:** Off Road Vehicle Access on Municipal Road Allowances

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### RECOMMENDATION

That Staff Report PW008-21 be received; and

That Council consider directing Staff to prepare a by-law to repeal By-law 2005-24, and to represent the content of this report, such that ATVs and ORVs will be allowed on certain Essa roads on a trial basis effective until November 1, 2021, in accordance with the roads described within this report.

### BACKGROUND

The Province implemented changes regarding All-Terrain Vehicles (ATVs) (July 1, 2015) to be allowed to operate on the shoulder of municipal roads, **provided the local municipality passed a by-law permitting the operation of the vehicles within its jurisdiction.** Other changes included:

- Allowing more types of Off-Road Vehicles (ORVs) and All-Terrain Vehicles (ATVs) including two-up ATVs, side-by-side ORVs and utility terrain vehicles (UTVs) on the shoulder of public roads, where permitted;
- Mandating that all riders including drivers and passengers of all ages wear an approved motorcycle helmet and use a seat belt or foot rests, where applicable;
- Children under the age of eight not be allowed as a passenger on any ATV/ORV operating on-road;
- The number of passengers be limited to the number of available seating positions;
- Requiring compliance labels on all ATV/ORVs;
- Clarifying access and exemptions for farmers and trappers and for far northern Ontario municipalities.

Currently, the Township prohibits the use of ORVs by By-law 2005-24 on:

- Any sidewalk or pedestrian walkway;
- In any park, parkland or other property owned, operated, or leased by the Township for recreational purposes in the urban areas of the Township (Angus – Thornton – Baxter)
- On any other property owned by the Township including an unopened road allowance unless a written permission is warranted.

The *Highway Traffic Act* regulates motorized vehicles and their operation on highways across the Province. It also includes several sections and regulations dealing with ORVs specifically. The primary provisions in the HTA in regard to ORVs are:

- Section 191.8 (1) No person shall drive an off-road vehicle on a highway except in accordance with the regulations and any applicable municipal by-laws.
- Section 191.8 (3) (a) permits the Council of a municipality to pass a by-law permitting the operation of ORVs on any highway within the jurisdiction of the municipality.
- Section 191.8 (3) (c) of the Act permits a municipality to regulate the speed for ORVs on any highway under the municipalities' jurisdiction.
- Section 191.8 (4) permits a by-law passed under subsection (3) to regulate the times of operation, "only during specified times".

Additionally, Regulation 316/03 of the HTA outlines the following requirements:

Equipment Requirements:	Operational Requirements:
<ul style="list-style-type: none"> <li>• Weight and dimensions Permit</li> <li>• Tires</li> <li>• Motor vehicle safety standards</li> <li>• Equipment configurations and performance requirements</li> <li>• Safety equipment</li> <li>• Equipment installed at time of manufacture and manufacturer's label</li> <li>• Braking system</li> <li>• Lamps</li> </ul>	<ul style="list-style-type: none"> <li>• Permits</li> <li>• Insurance</li> <li>• Driver's License</li> <li>• Helmet</li> <li>• Seat Belts (where applicable)</li> <li>• Passengers (no passengers under the age of eight)</li> <li>• No riding on trailer</li> <li>• Application of HTA and ORVA</li> <li>• Maximum speed:               <ul style="list-style-type: none"> <li>• 20 kilometers per hour, if the speed limit established under the Act for that part of the highway is not greater than 50 kilometers per hour; or</li> <li>• 50 kilometers per hour, if the speed limit established under the Act for that part of the highway is greater than 50 kilometers per hour. O.Reg. 316/03, s. 22.</li> </ul> </li> </ul>

The *Off-Road Vehicles Act* (ORVA) regulates off road vehicles, including ATVs, when they are operating off-road on private lands, frozen waterways and unorganized territories. The ORVA prescribes the equipment and operational requirements for off road vehicles, including the following:

- Requirements and guidelines for equipment (performance and safety requirements)
- Operational requirements
- Registration (plates)
- Insurance
- 16 years with license and insurance to cross a highway HTA
- No person shall drive an off-road vehicle on a highway with a passenger on the vehicle who is under the age of eight. Can only cross highways/roadways
- Helmet requirements for driver and passenger

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Bill 107

The Province recently passed legislative changes via Bill 107 - *Getting Ontario Moving Act - Provincial Changes to the Highway Traffic Act and Regulation 316/03.*

Primary changes to the HTA and Regulation 316/03 related to Bill 107 are the addition of;

- Section 191.8(2.1) A regulation made under subsection (2) may,
  - (a) a provision of the regulation that permits the operation of off-road vehicles on a highway or part of a highway does not apply with respect to a highway or part of a highway that is under the jurisdiction of a municipality if the municipality by by-law prohibits such operation; or
  - (b) prescribe limitations on the authority of a municipality to pass a by-law under clause (3) (a) permitting the operation of off-road vehicles or classes of off-road vehicles on any highway within the municipality that is under the jurisdiction of the municipality, or on any part or parts of such highway. 2019, c. 14, Sched. 16, s. 15 (3).

Regulation 316/03

- Expand the existing municipal authority in Ontario Regulation 316/03 so that they can create by-laws to permit additional types of ORVs on-road. A by-law would need to be created after the regulation takes effect to enable these additional types.
- Find comparable alternatives to the current restrictions in Ontario Regulation 316/03 that prevent additional types of off-road vehicles from being able to operate such as the existing equipment requirements.

**COMMENTS AND CONSIDERATIONS**

Staff have reviewed/summarized some of the neighboring municipalities ATV By-Laws for comparison and for Council consideration:

Neighboring Municipalities with by-laws that allow <b>ATV</b> access to <b>Municipal roadways</b>	Municipalities with an <b>ATV By-law</b> that <b>prohibit ATV access on all Municipal roadways</b>
New Tecumseth	Tiny Township
Innisfil	<b>Essa Township</b>
Adjala-Tosorontio	
Wasaga Beach	
Springwater	
Oro-Medonte	
Severn Township	
Clearview	

**Almost all nearby municipalities allow ATVs to utilize municipal roadways (some restrictions apply) except Tiny Township (only on trails and by permit only).**

County Roads

Organizations, such as Central Ontario ATV Club (COATV), shall request to the County of Simcoe, Roads Transportation and Engineering to grant an access to the County roads with respect to the HTA. Currently, the County of Simcoe has not permitted ORVs on any roadways in the Township of Essa (based on the discussion with COATV). It is understood that COATV has been planning to ask Essa for access.

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**OPP**

The Ontario Provincial Police (OPP) would be primarily responsible for the enforcement of the HTA provisions under Provincial legislation. The OPP have full jurisdiction regarding ATVs and other motorized machines operating on the roads and therefore they should be contacted to report violations at 1-888-310-1122 (OPP non-emergency).

Council should be aware that enforcement would have to be incorporated within existing OPP officer coverage. Required enforcement may not increase by the OPP just because the Township has expanded ORV roadway allowances. Education will have to remain a primary measure to avoid interference between conflicting uses or individuals.

**Proposed Township Temporary By-law**

Council directed Staff to develop a potential on-road route for ATVs/ORVs (C027-20 / September 2, 2020) within the Township boundaries. As outlined above, County roads and Provincial Highways are not under the jurisdiction of the Township and have not been included.

It should also be noted that municipalities have the authority to establish, through a by-law, which municipal highways (if any), time of day and season that allow access. A municipality can also set speed limits that are lower than those set out in the Regulation. Staff considered the above and recommend the default HTA imposed speed limits. Staff recommend restricting ATV use during the night (11:00 p.m. to 7:00 a.m.) as a safety measure that has been widely accepted by other neighbouring municipalities, and is considered a best practice, and will support the OPP enforcement operations.

**Staff recommends temporarily suspending By-law 2005-24, to be temporarily repealed by a new by-law to allow for a pilot project to take effect from May 1, 2021 and expires on November 1, 2021.**

Staff will engage residents through establishing a virtual Public Participation process utilizing Zoom to ensure receiving resident's feedback during the duration of the pilot project. Staff will report to Council with the outcome of the pilot project once completed.

While reviewing the Township road network, Staff considered road geometry, traffic volumes and reviewed the general use of the road. For these reasons, the roads listed below and shown on the map as Attachment No.1, are proposed to be a **Unrestricted Road Network** for ATV/ORV use.

Municipal Road	From	To	ATVs Speed Limit
5 <sup>th</sup> Line	County Road 90	Highway 89	Highway Traffic Act Default Speed Limit
5 <sup>th</sup> Sideroad	County Road 15	County Road 27	Highway Traffic Act Default Speed Limit
10 <sup>th</sup> Line	Hwy 89	County Road 90	Highway Traffic Act Default Speed Limit
30 <sup>th</sup> Side Road	5 <sup>th</sup> Line	8 <sup>th</sup> Line	Highway Traffic Act Default Speed Limit
8 <sup>th</sup> Line	30 <sup>th</sup> Sideroad	25 <sup>th</sup> Sideroad	Highway Traffic Act Default Speed Limit
25 <sup>th</sup> Sideroad	8 <sup>th</sup> Line	10 <sup>th</sup> Line	Highway Traffic Act Default Speed Limit

**In addition to the roads listed above, the draft by-law will not permit ATV/ORV in or on any Township Park, Sports Field, sidewalk/boulevard, cemetery, and Trails.**

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ATVs speed limit to follow the Highway Traffic Act default speed limits (O.Reg. 316/03, s. 22) as followings:

- **20 kilometers per hour**, if the speed limit established under the Act for that part of the highway is not greater than 50 kilometers per hour; or
- **50 kilometers per hour**, if the speed limit established under the Act for that part of the highway is greater than 50 kilometers per hour.

### FINANCIAL IMPACT

The cost for eleven (11) community entry point signs indicating ATV use is approximately **\$6,500.00** (excluding applicable tax)

- Manager of Finance or Deputy Treasurer Approval:

\_\_\_\_\_

### SUMMARY / OPTIONS

Council may

1. Take no action.
2. Consider directing Staff to present to Council a new bylaw to represent the content of this report and to replace By-law 2005-24, until **November 1, 2021, to permit ATVs and ORVs on Essa roads in accordance with this report and the attached map.**
3. Direct Staff in another course of action.

### CONCLUSION

Staff recommends that **option 2** be approved.

Respectfully submitted,

*Michael Mikael*

\_\_\_\_\_  
Michael Mikael, P.Eng  
Manager of Public Works

Reviewed by,

*Colleen Healey-Dowdall*

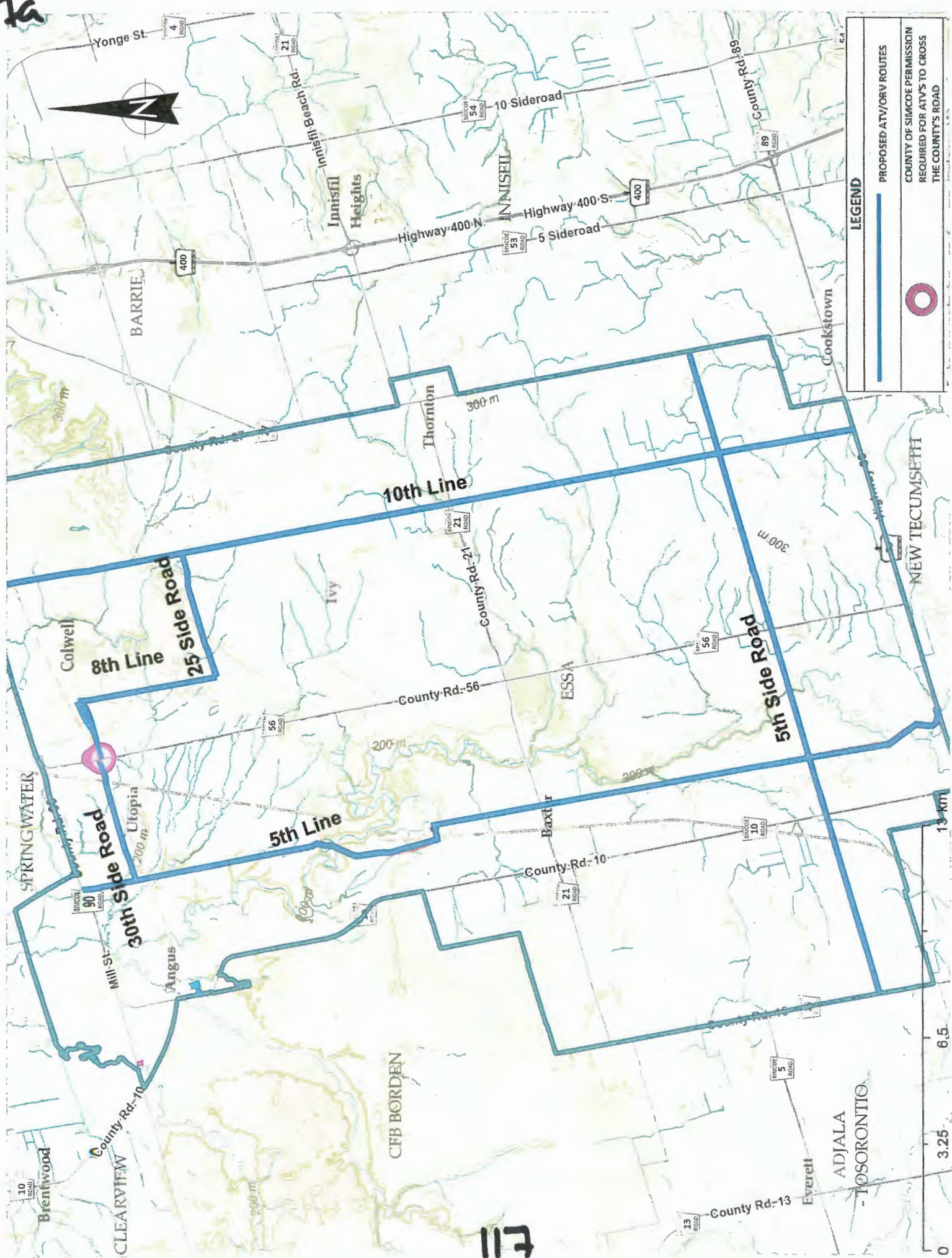
\_\_\_\_\_  
Colleen Healey-Dowdall  
Chief Administrative Officer

Attachments:

Attachment 1: Proposed Road Network \_ ATV/ORV Routes

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**LEGEND**

- PROPOSED ATV/ORV ROUTES
- COUNTY OF SIMCOE PERMISSION REQUIRED FOR ATV'S TO CROSS THE COUNTY'S ROAD

0  
3.25  
6.5  
13 km

117





**TOWNSHIP OF ESSA STAFF REPORT**

**STAFF REPORT NO.:** PW015-21

**DATE:** April 21, 2021

**TO:** Committee of the Whole

**FROM:** Michael Mikael – Manager of Public Works

**SUBJECT:** Award of Tender – Margaret Street Reconstruction (Urbanization) Phase 1 & 2

**RECOMMENDATION**

That Staff Report PWO 15-21 be received; and

That the quotation as received from NORTH ROCK GROUP LTD. for the Margaret Street Reconstruction be accepted in the amount of \$2,506,000.00 (excluding HST)

**BACKGROUND**

The Margaret Street re-construction is considered a high priority project due to safety concerns related to the road geometry and high speed . The Township authorized Ainley Group Ltd. to complete the design and contract administration. Phase 1 of this project was tendered in 2020 but was deferred due to the results being over budget. Phase 1 and Phase 2 have been combined for the 2021 construction season and the results are under budget.

The proposed construction works focuses on urbanization of Margaret Street to allow for safety upgrades (sidewalks) and allow for storm requirements. The road reconstruction consists of new subgrade granular and storm sewers. The road will consist of new road base, and asphalt with completion of new concrete curb and gutters and sidewalks.

The revised design of Phase 1 & 2 included a permanent traffic calming measure utilizing horizontal intrusion of the curb into the road (TCC) , resulting in a narrower driving surface at a select location along the road alignment.

**COMMENTS AND CONSIDERATIONS**

The Tender document was posted on the Biddingo website on March 11, 2021 and closed on April 9, 2021.

A letter stating the project timeline and traffic management plan will be mailed out to the residents within the construction limit to ensure public engagement.

**FINANCIAL IMPACT**

Council approved **\$2,669,474.00** in the 2021 Public Works Prioritized Capital Budget (**\$50,000 Development Charges, \$1,119,474 Gas Tax and \$1,500,000 OCIF**). There is a carry-over of **\$1,022,026.00** from 2020 (**\$847,000 Development Charges and \$175,026 OCIF**).

7b

The total capital budget for the project is \$3,691,500.00 which will result in **\$1,185,500.00 surplus** excluding contract administration and materials testing which is expected to be in the range of \$180,000.00 - \$190,000. The property owner of 54 Margaret Street will refund the Township for all the costs associated with servicing the property (54 Margaret Street) which is expected to be in the range of \$5,000-\$6,000.



Manager of Finance

### SUMMARY/OPTIONS

Council may:

1. Take no action.
2. Award the Tender to North Rock Group LTD. in the amount of \$2,506,000.00.
3. Direct Staff in another course of action

### CONCLUSION

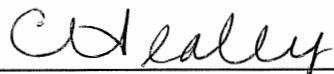
Staff recommends that **Option 2** be approved, given that this contractor is in a good standing with the Township and with no known past performance problems.

Respectfully submitted,

Reviewed by,



Michael Mikael, P.Eng  
Manager of Public Works



Colleen Healey-Dowdall,  
Chief Administrative Officer

Attachment: Consultant Recommendation Letter

7b

<b>BIDDER</b>	<b>TOTAL BID (excluding applicable tax)</b>
North Rock Group LTD.	\$2,506,000.00
Duivenvoordan Haulage LTD.	\$2,699,000.00
Arnott Construction LTD.	\$2,840,000.00
Dufferin Construction	\$2,884,000.00
Trisan	\$3,228,449.00

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Ainley & Associates Limited  
550 Welham Road, Barrie, Ontario, L4N 8Z7  
Tel: (705) 726-3371 • Fax: (705) 726-4391  
E-mail [barrie@ainleygroup.com](mailto:barrie@ainleygroup.com)

April 12, 2021

“By Email”

File No. 220039

Township of Essa  
5786 County Road 21  
Utopia, ON  
LOM 1T0

**Attn: Michael Mikael, P.Eng**  
**Manager of Public Works**

**Ref: Margaret Street Reconstruction Phases 1 & 2**  
**2021 Tender Results – Contract 220039**

Dear Mr. Mikael,

Further to the closing of Tenders for the Margaret Street Reconstruction Phases 1 & 2 project on April 9th, 2021, we are pleased to attach a summary of the five bids received and provide the following report on this tender, for your consideration.

Five (5) bids were received and opened shortly after 2:00pm at the Township office. The bids are summarized, as follows;

Bidder Name	Tender Amount (incl. HST)
North Rock Group	\$ 2,831,780.00
Duivenvoorden Haulage	\$ 3,049,870.00
Arnot Construction	\$3,209,154.80
Dufferin Construction	\$ 3,258,920.00
Trisan Construction	\$ 3,648,147.37

We have reviewed all tenders for accuracy and confirm the lowest bid was received from North Rock Group Ltd. in the amount of \$2,506,000.00 plus \$325,780.00 HST for a total of **\$2,831,780.00**. We note that North Rock Group’s bid was submitted with the requisite tender deposit cheque, Agreement to Bond, list of experience and sub-contractors in accordance with the requirements of the tender documents.

Ainley Group has completed various road reconstruction projects with North Rock Group in the past several years including the urbanization of Simcoe Road in the Town of Bradford West Gwillimbury and the Nobleton Sanitary Sewers Phase 2, Contracts 1& 2 project in the Township of King. We confirm that North Rock Group completes projects on time and on budget and the quality of their workmanship is very good. They will request compensation for extra work when it is warranted and are willing to negotiate fairly. This capable contractor would be well suited for completing the Margaret Street Phases 1 & 2 project.

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We have also reviewed North Rock Group's list of subcontractors which include asphalt work by Lisbon Paving and concrete works by Nuroad Construction. Our office has reviewed the work completed by these sub-contractors on a variety of projects and have had no concerns with their abilities and quality of workmanship.

Based on the aforementioned information and review of the tender submissions, and subject to the Township budget allocation and considerations, we recommend that the Township award the project to North Rock Group Ltd. in the amount of **\$2,831,780.00**, including HST.

The tender deposit cheque received from the 4th and 5th bidders should be returned immediately. The deposit cheques from the 3 lowest bidders should be held until the Township awards the project and the contract documents have been executed.

We trust the above is satisfactory. Should you have any questions regarding this information please do not hesitate to contact the undersigned.

Yours truly,  
**AINLEY & ASSOCIATES LIMITED**



Courtney Hough, P.Eng.

Encl.

\\ag-barrie\ins1\Engineering\Barrie\220039\Tender Results\220039-April 12,2021 - Margaret Street Phase 1 and 2 - Tender Recommendation ltr.docx

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## TOWNSHIP OF ESSA STAFF REPORT

**STAFF REPORT NO.:** TR007-21  
**DATE:** April 21, 2021  
**TO:** Committee of the Whole  
**FROM:** Carol Traynor, Manager of Finance  
**SUBJECT:** 2021 Property and Liability Insurance Renewal

---

### RECOMMENDATION

That Staff Report TR007-21 be received; and

That a Municipal Property and Liability Insurance Proposal submitted by Frank Cowan Company for a total premium of \$424,146 plus applicable taxes, effective April 21, 2021 be accepted.

### BACKGROUND

The Township's current insurance coverage was extended from April 7, 2021 until April 21, 2021 pending our insurance Broker's (Dusome Insurance Brokers, a division of McDougall Insurance) receiving renewal terms from our current insurance provider Marsh Canada. The Brokers have now received their terms as well as a competitive proposal from Frank Cowan Company.

### COMMENTS AND CONSIDERATIONS

Proposals were received from the following 2 companies:

Proposal Submitted by:	Amount (excluding applicable taxes)
Frank Cowan Company Limited	\$424,146
Marsh Canada	\$415,091

The Township of Essa had been with Frank Cowan Company up until 2018 when coverage was changed to AON for a lower premium. When AON's pricing increased last year, we were able to change to Marsh Canada, still a higher premium but less than AON. Frank Cowan Company were \$10,000 higher last year than Marsh Canada. Prior to 2018 Frank Cowan Company had been the Township's provider for over 25 years.

Our Brokers have highlighted the following:

#### Marsh Canada – changes from previous term

- Minimum property deductible increased from \$5,000 to \$10,000
- All other deductibles have remained the same

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- Under liability coverage – there is limited coverage for communicable disease coverage - \$1,000,000

Annual renewal premium is \$415,091 + 8% on all policies except fleet automobile. This represents a \$17,142 increase from the previous term along with the higher property deductible.

**Frank Cowan Company – main differences from the Marsh Canada proposal.**

- Property quoted at a \$5,000 deductible with an option to increase to \$10,000
- With respect to Environmental Liability, the Marsh Canada policy provided a limit of \$5,000,000 per occurrence with a \$5,000,000 aggregate for sudden and accident coverage only, whereas Frank Cowan Company provide a \$3,000,000 limit with a \$5,000,000 aggregate for both gradual and sudden and accident incidents.
- Under the property coverage there is a sublimit of \$1,500,000 environmental liability first party cleanup expenses.
- There is no communicable disease limitation under the general liability unless it is a day care or long-term care facility
- Excellent risk management services – Asset valuation and Risk Inspections can be ordered for this year.

Annual premium is \$426,644 + 8% tax on all policies except for fleet auto.

Optional \$10,000 property deductible (to match the Marsh Canada renewal) = \$424,146 + 8% tax except on fleet automobile.

Dusome feels that Frank Cowan Company have superior risk management services, timely response to townships inquiries, excellent claims service and continuity of markets along with management and underwriting personnel.

**FINANCIAL IMPACT**

The 2021 approved budget for the Property and Liability insurance is \$431,080.

**SUMMARY/OPTIONS**

Council may:

1. Take no further action.
2. Accept the April 21, 2021 Frank Cowan Company premium of \$424,146 plus applicable taxes based on the added value for service with the offer to conduct asset valuation and risk inspections.
3. Accept the April 21, 2021 Marsh Canada premium of \$415,091 plus applicable taxes.
4. Council direct the Manager of Finance as they deem appropriate.

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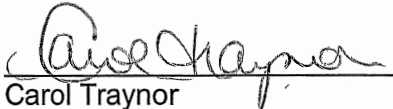
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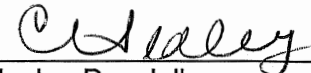
**CONCLUSION**

Option No. 2 is recommended based on the fact that the Frank Cowan Company premium includes excellent risk management services, the risk management program is viewed as beneficial to lowering claims overall.

Respectfully submitted:

Reviewed by:

  
\_\_\_\_\_  
Carol Traynor  
Manager of Finance

  
\_\_\_\_\_  
Colleen Healey-Dowdall  
CAO



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## THE ADVANTAGE OF A MANAGING GENERAL AGENT

The MGA model is different than a traditional broker/insurer arrangement in that an MGA provides specialized expertise in a specific, niche area of business. As an MGA we also offer clients additional and helpful services in the area of risk management, claims and underwriting. And unlike the reciprocal model, a policy issued by an MGA is a full risk transfer vehicle not subject to retroactive assessments but rather a fixed term and premium.

We invite you to work with a partner who is focused on providing a complete insurance program specific to your organization that includes complimentary value-added services that help drive down the cost of claims and innovative first to market products and enhancements. You will receive personalized service and expertise from a full-service, local and in-house team of risk management, claims, marketing and underwriting professionals.

As a trusted business partner, we believe in participating in and advocating for the causes that affect our clients. For this reason, we affiliate with and support key provincial and national associations. In order for Frank Cowan Company to be effective in serving you, we, as an MGA, believe in fully understanding your needs, concerns and direction. Our support is delivered through thought leadership, financial resources, advocacy, services, education and more.

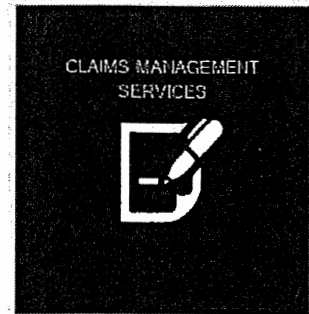
## RISK MANAGEMENT SERVICES

We are the leader in specialized risk management and place emphasis on helping your organization develop a solid plan to minimize exposure before potential incidents occur. Risk management is built into our offerings for all clients, fully integrated into every insurance program. Our risk management team is comprised of analysts, inspectors and engineers who use their expertise to help mitigate risk. We do everything we can to minimize your exposure before potential incidents occur. This includes providing education, road reviews, fleet reviews, contract analysis and property inspections.

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## CLAIMS MANAGEMENT SERVICES

Our in-house team of experts has the depth of knowledge, experience and commitment to manage the complicated details of claims that your organization may experience. You deal with the public often in sensitive instances where serious accusations can be made. Your claims are often long-tail in nature and can take years to settle. Some claims aren't filed until years after the occurrence or accident. You want a team of professionals on your side that will vigorously defend your reputation. We understand your risks and your exposures and have maintained a long-term commitment to understanding the complex issues your organization may face so that we can better service your unique claims requirements.



\*Please note that the information contained in this document is proprietary and confidential and is to be used for the sole purpose of determining the successful proponent. Permission must be obtained from Frank Cowan Company prior to the release of any information contained herein for any other purpose than evaluating this submission.

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## BEST IN CLASS VALUE-ADDED SERVICES

Frank Cowan Company offers more than just an insurance policy. As a leading MGA specializing in public entities, we provide Canadian municipalities with a complete insurance program. What's the difference? A vested interest in helping you reduce your total cost of risk while providing you with complimentary best in class value-added services that help improve your overall performance.

### ADVOCACY & MUNICIPAL ASSOCIATION SUPPORT

Frank Cowan Company employees are continually recruited to serve on legislative committees and are aware of changes that will be introduced. We can move quickly to help you begin to modify your policies and procedures to maintain regulatory compliance.

Frank Cowan Company advocates and supports your municipal associations across the country.



## RISK MANAGEMENT SERVICES

### Asset Valuation and Risk Inspections

Inspections provide you with calculated reconstruction costs for insurance purposes and ensure insurance to value. Inspections also analyze potential areas of harm and provide risk recommendations to reduce the frequency and severity of incidents.

### Roads & Sidewalks

#### Road Risk Assessment

Non-repair of road liability claims are costly to defend, result in high court awards and greatly impact a municipality's cost of risk. To help municipalities minimize exposure to non-repair of road claims, road assessments can be employed to review documentation, compliance with the Ontario Traffic Manual, adequacy of policies and procedures and select road segments.

#### Sidewalk Services

Our sidewalk consulting services can help to reduce the frequency of falls on your sidewalks.

#### Driver Trainer

Fleets and individual drivers can receive comprehensive driver training through the use of seminars, tools and guidelines that assist with everything from pre-employment checklists and driver management policies to defensive and cooperative driving education.

#### Fleet Management Evaluation

Have your municipality's fleet risk management practices evaluated. Topics for review include: management structure with the fleet, areas of operation/travel, driver training/hiring practices and loss control management.

### MMS Compliance

Our Minimum Maintenance Standards (MMS) compliance analysis focuses on reviewing your policies/procedures/ documentation and comparing these to the required standards set under the MMS as well as the best practices developed by the Ontario Good Roads Association

### Municipal Education

#### Education & Seminars

Over 10,000 municipal employees from almost every department have received training from Frank Cowan Company over the past few years. Training can be provided through customized sessions on the topics of your choosing or be tied to a policy/procedure review or claims review. We can also provide training through a webinar format and record these webinars so your managers can use them at any time to train new staff or as a refresher for existing staff. We have also partnered with Ontario Good Roads Association and the Association of Ontario Road Supervisors to provide technical training on several books of the Ontario Traffic Manual. Every year we offer Regional Training Sessions to larger audiences on topics such as Building Inspection Losses, Fleet Safety, Trails and Cycling on Municipal Roads. We are always interested in hearing from you as to the type of training your municipality requires.



## TOWNSHIP OF ESSA STAFF REPORT

**STAFF REPORT NO.:** CAO014-21

**DATE:** April 21, 2021

**TO:** Committee of the Whole

**FROM:** Colleen Healey-Dowdall, Chief Administrative Officer

**SUBJECT:** 58 Vernon Street, Angus

### RECOMMENDATION

That Staff Report CAO014-21 be received; and

That Council declare surplus, a portion of lands at 58 Vernon Street, Angus, and direct that staff advertise the declaration appropriately and following, advertise a public tender process for the sale of land.

### BACKGROUND

Council previously directed staff to investigate declaring a portion of 58 Vernon Street in Angus as surplus with the intent to sell the surplus land. Staff, per direction of Council on December 16, 2020, met with the Angus Union Cemetery Board through discussions and an electronic Zoom meeting on April 9<sup>th</sup>. Staff presented the attached sketch to the Board depicting a proposed sale of approximately 4 – 4.6 acres.

The members of the Angus Union Cemetery Board had no concern with the Township's proposal so long as large equipment could still access the cemetery and there was room left for expansion.

The Township's Sale and Disposition of Land Policy of September 2007, Policy No. A07-04, section 2, states:

*"Prior to selling any land, Council shall:*

- a) *declare the land to be surplus property at a meeting of Council open to the public, the declaration having been listed and posted on the meeting agenda and made public for a minimum of two business days prior to the meeting;*
- b) *satisfy itself that notice to the public of the intended sale or surplus property has been given in accordance with the provisions of this policy; and*

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- c) *at Council's discretion, obtain at least one written appraisal or letter of opinion of the value of the surplus property, excepting those classes of land excluded from the requirement of obtaining an appraisal pursuant to Section 3.2 of this policy."*


**COMMENTS AND CONSIDERATIONS**

In the case at hand, it is suggested that the sale be by way of public tender, and as such, an appraisal is not necessary. An appraisal would be needed if offering land to a specific landowner, i.e. a neighbour, for a fixed price, however, if going for sale in the public market against competition, then there is no need to spend money on an appraisal, as market forces will naturally come into play.

It is likely that a developer would purchase 58 Vernon Street, or the portion of which may be declared surplus, for a development. Ideally, an internal street would lead to connect to 24 Vernon Street and loop into Osborn Street for good connectivity. Council could use additional, affordable housing stock and this property is well-suited within this complete community.

**FINANCIAL IMPACT**

The municipality would profit from selling 4 – 4.6 acres or thereabouts.

Manager of Finance or Deputy Treasurer Approval: 

**SUMMARY/OPTIONS**

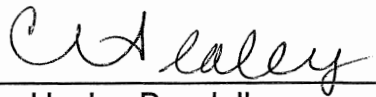
Council may:

1. Take no further action.
2. Declare land at 58 Vernon Street in Angus as surplus and post notice of such on the Township's website and in the public media forum.
3. Advertise a public tender for the sale of lands at 58 Vernon Street, once the declaration of surplus lands has been properly advertised.

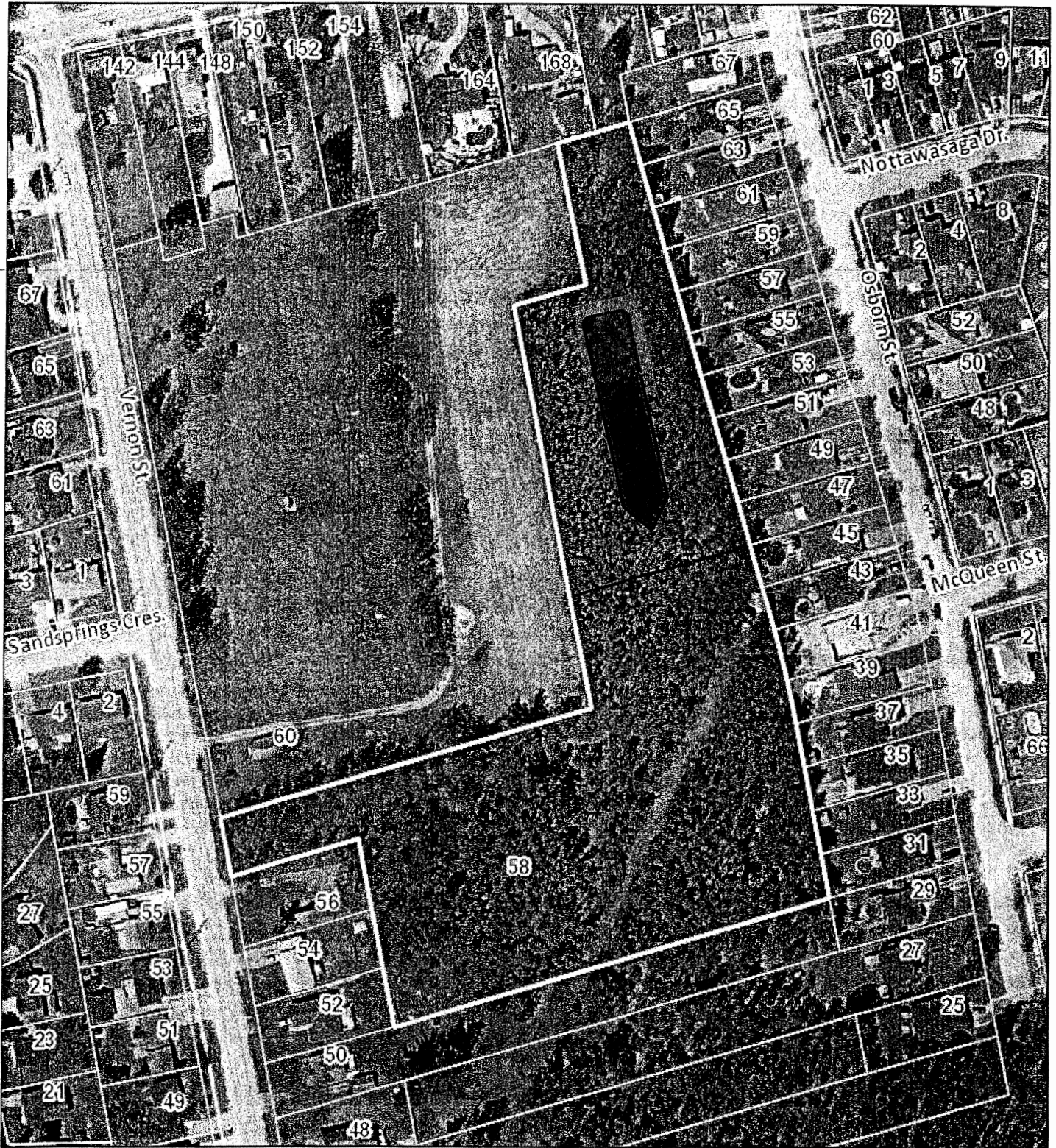
**CONCLUSION**

Options #2 and 3 are recommended.

Respectfully submitted:

  
 \_\_\_\_\_  
 Colleen Healey-Dowdall  
 CAO

Attachments: Map of subject lands



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## TOWNSHIP OF ESSA STAFF REPORT

**STAFF REPORT NO.:** CA0015-21

**DATE:** April 21, 2021

**TO:** Committee of the Whole

**FROM:** Colleen Healey-Dowdall, Chief Administrative Officer

**SUBJECT:** Purchase of Vehicles, 2021

### RECOMMENDATION

That Staff Report CAO015-21 be received for information.

### BACKGROUND

In the 2021 approved municipal budget, Council approved the purchase of 2 lightweight vehicles (By-law Office and Parks Department) and 1 heavy duty truck for parks purposes. Note that an attempt was made to purchase a heavy duty truck last year, however, the purchase order could not be fulfilled due to COVID.

All 3 vehicles were approved in the 2021 budget and purchases were made as soon as the budget was passed and quotes collected and assessed, as the vehicles are all very much needed by staff, particularly now with the covid environment.

### COMMENTS AND CONSIDERATIONS

Essa has been steadily growing for the past decade or more and staff and services have increased giving cause for the need for the additional vehicles. The pandemic has placed an added pressure on the municipality to provide for staff, and vehicles to avoid crowding of staff.

Staff collected quotes for all 3 vehicles in accordance with the Township's Procurement Policy. Staff is pleased to report that all quotes/purchases came in under budget.

#### Summary of Results – low bid selected

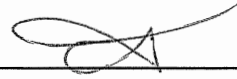
- Clerks - \$21,421     Hyundai 2021 Venue
- Parks: Light Duty - \$39,542     2021 Chevrolet Silverado 4WD Crew
- Parks: Heavy Duty - \$75,746     2020 GMC 3500 Sierra

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**FINANCIAL IMPACT**

Clerks - \$21,421/\$25,000 budget  
Parks: Light Duty - \$39,542/\$50,000 budget  
Parks: Heavy Duty - \$75,746/\$80,277 budget

Manager of Finance or Deputy Treasurer Approval: \_\_\_\_\_



**SUMMARY/OPTIONS**

Council may:

1. Take no further action.
2. Acknowledge the purchase of all vehicles approved in the 2021 budget.

**CONCLUSION**

Option 2 is recommended. The purchases were made immediately due to the pandemic putting extra pressure on management to provide for safe working conditions.

Respectfully submitted:



Colleen Healey-Dowdall  
CAO

Attachments:



## TOWNSHIP OF ESSA STAFF REPORT

**STAFF REPORT NO.:** CAO016-21

**DATE:** April 21, 2021

**TO:** Committee of the Whole

**FROM:** Colleen Healey-Dowdall, Chief Administrative Officer

**SUBJECT:** Proposed South Simcoe Streams Network  
Tree Planting at Stonemount Park, Gold Park Gate

### RECOMMENDATION

That Staff Report CAO016-21 be received; and

That Council support a community tree planting event at the Stonemount Park on May 30th as organized by the South Simcoe Streams Network (SSSN) in a COVID-compliant manner.

### BACKGROUND

The Township of Essa has a long history of supporting the SSSN in organizing community tree planting days near to the Nottawasaga River and other streams. This year, the proposed plant will once again take place in the Stonemount Park off the 5<sup>th</sup> Line in Angus. The SSSN is proposing to organize and host the event in a safe and COVID-compliant manner along with the assistance of the Friends of Utopia (refer to attached flyer for details).

### COMMENTS AND CONSIDERATIONS

Council is being asked to support the event and location as it has done many times in the past. Once Council has provided support, notice will be sent to the Township's insurer to advise them of the municipal-endorsed event. In the past, approximately 20-30 persons have participated in a tree planting event on any given day, and the day would start with an instructional session and warning/identification of hazards and safety concerns. All participants must sign an Acknowledgement and Waiver of Liability prior to participation.

No incidents have occurred at a tree planting event in Essa to-date. Rather, the events are always very positive and productive with many benefits to the community as a community-building success story.



**FINANCIAL IMPACT**

None, unless Council were to authorize providing refreshments to the volunteers at an upset limit of \$50 (ie water bottles and granola bars).

Manager of Finance or Deputy Treasurer Approval: 

**SUMMARY/OPTIONS**


Council may:

- 1. Take no further action – in effect deny the request.
- 2. Authorize the event and authorize the location.
- 3. Authorize the event but suggest another location.
- 4. Authorize refreshments.

**CONCLUSION**

Option #2 is recommended.

Respectfully submitted:

  
 Colleen Healey-Dowdall  
 CAO

Attachments:  
SSSN 2021 Trees for Streams Bulletin Flyer and map

# South Simcoe Streams Network 2021 *Trees for Streams* Bulletin



Raise a Cheer for Trees Along Our Streams!

Come join one of our community planting events. Protocols include: pre-registration, small ratio of volunteers to group lead, and staggered start times. Bring your own mask, gloves, water & snack. Help us help the environment and ENJOY the outdoors!

Thank you to groups like Honda Canada, Friends of Utopia, F&P Mfg., Nantyr Shores, and Bradford Cooperators who have reached out to help. RSVP to receive your registration package. (Note that events may change subject to COVID guidelines.)

## Shout-Out for Volunteers

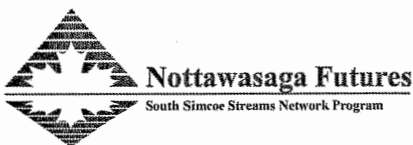
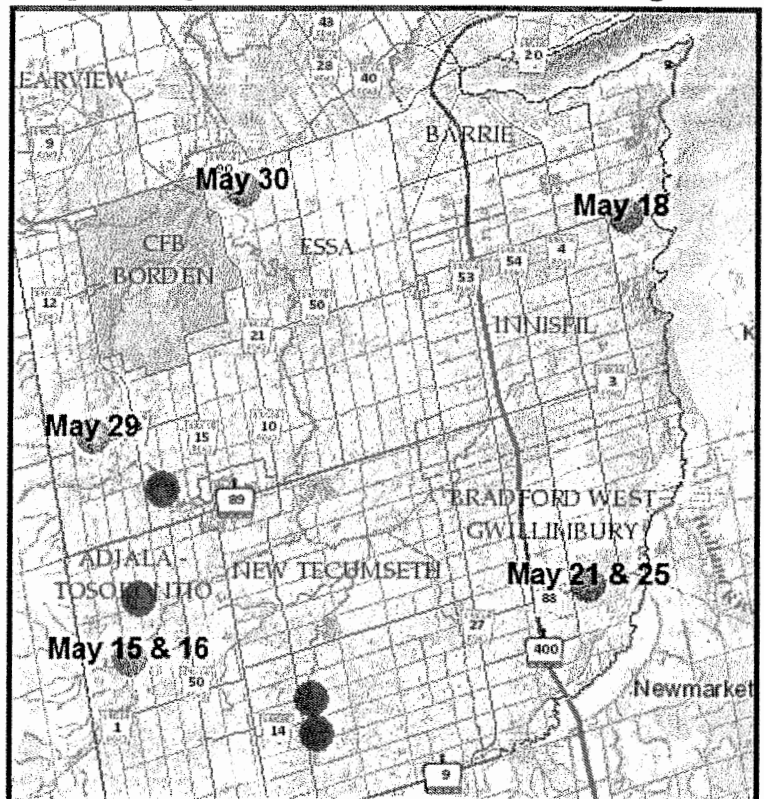
Now Recruiting for Events Listed Below

MAY WEEKENDS Saturday/Sunday	MAY WEEK DAYS Monday thru Friday
Sat. 15th 2 Planting events 9:00 to noon & 1:00-4:00 pm Nottawasaga River	Tues. 18th 9:00 to noon Bon Secours Creek
Sun. 16th 9:00 to noon Nottawasaga River	Fri. 21st 9:00 to noon Fraser Creek
Sat. 29th 9:00 to noon Pine River	Tues. 25th 9:00 to noon Fraser Creek
Sun. 30th 1:00-4:00 pm Nottawasaga River	SEE MAP BELOW FOR THE EVENT LOCATIONS

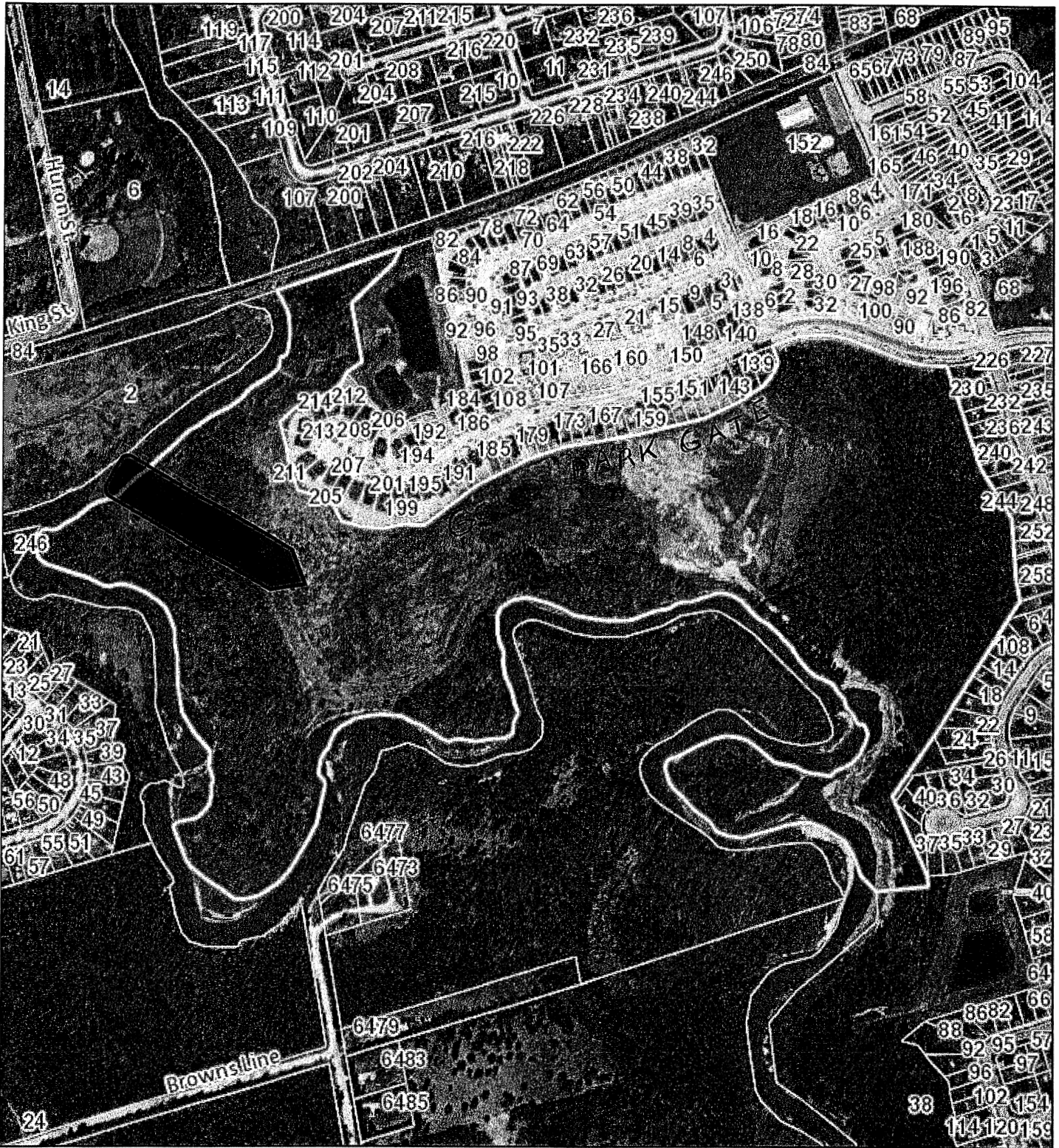
**RSVP | PRE-REGISTRATION**  
E-mail: [silvia@nottawasaga.com](mailto:silvia@nottawasaga.com)  
Phone/Text  
705 440-9129



Map Showing All OPEN & CLOSED 2021 Planting Events



Trees for Streams events are made possible with support from local conservation authorities, landowners, industry/business, municipalities, schools, service/outdoor clubs, funding partners and volunteers like you!



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**THIS IS NOT A PLAN OF SURVEY.**