



Agenda
The Township of Cavan Monaghan
Regular Council Meeting

Monday, November 4, 2024

1:00 p.m.

Council Chambers

Members in attendance are asked to please turn off all electronic devices during the Council Meeting. Any special needs requirements pertaining to accessibility may be directed to the Clerk's Office prior to the meeting. A link to the livestreaming is available at www.cavanmonaghan.net. Council Members may be participating remotely.

	Pages
1. Call to Order	
2. Land Acknowledgement	
We respectfully acknowledge that the Township of Cavan Monaghan is located on the Treaty 20 Michi Saagiig territory, in the traditional territory of the Michi Saagiig Anishnaabeg. We offer our gratitude to First Nations for their care for and teachings about these lands. May we honour these teachings.	
3. Approval of the Agenda	
4. Disclosure of Pecuniary Interest and the General Nature Thereof	
5. Closed Session	
6. Presentation	
6.1 Joanna Park, Baker Tilly - Auditors	4 - 104
7. Delegations	
7.1 John Fallis - Suggestions related to the 2025 Budget and the Strategic Plan	105 - 109
8. Minutes	
8.1 Minutes of the Regular Meeting held October 21, 2024	110 - 115
9. Minutes from Committees and Boards	

9.1	Millbrook Valley Trails Advisory Committee Meeting Minutes of September 23, 2024	116 - 118
9.2	Emergency Management Program Committee (EMPC) Meeting Minutes of October 17, 2024	119 - 151
10.	Reports	
10.1	Report - Finance 2024-12 2023 Reserves and Development Charge Reserve Funds (K.Pope)	152 - 155
10.2	Report - PEB 2024-48 Telecommunication Structures Procedure Policy (MW)	156 - 176
10.3	Council/Committee Verbal Reports	
11.	General Business	
12.	Correspondence for Information	
13.	Correspondence for Action	
14.	By-laws	
14.1	By-law No. 2024-58 being a by-law to adopt a Telecommunications Structures Procedure Policy	177 - 195
15.	Unfinished Business	
16.	Notice of Motion	
17.	Confirming By-law	
17.1	By-law No. 2024-59 being a by-law to confirm the proceedings of the meeting held November 4, 2024	196 - 196
18.	Adjournment	
19.	Upcoming Events/Meetings	
19.1	Regular Council Meeting Monday, November 18, 2024 at 1:00 p.m.	
19.2	Landscape Planning Limited - Public Information Session, Tuesday, November 19, 2024 at 4:00 p.m. CMCC 986 County Road 10, Millbrook	

- 19.3 Cavan Monaghan Public Library Board Meeting Tuesday, November 19, 2024 at 7:00 p.m., Millbrook Branch Library
- 19.4 Special Budget Meeting Thursday, November 21, 2024 at 9:00 a.m.
- 19.5 Millbrook Valley Trails Advisory Committee Meeting Monday, November 25, 2024 at 4:00 p.m.
- 19.6 Peterborough County's 911 on Local Healthcare - Town Hall Meeting for Cavan Monaghan Residents, Monday, November 25 at 7:00 p.m.
CMCC 986 County Road 10, Millbrook

Now, for tomorrow



Township of Cavan Monaghan

**Comparative Analysis
December 31, 2023**

**Council Presentation
November 04, 2024**

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 Cavan Monaghan as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

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 letters

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
- Additional audit procedures, presentation and disclosure related to Asset Retirement Obligations and Financial Instruments
- Additional audit procedures required for software conversion

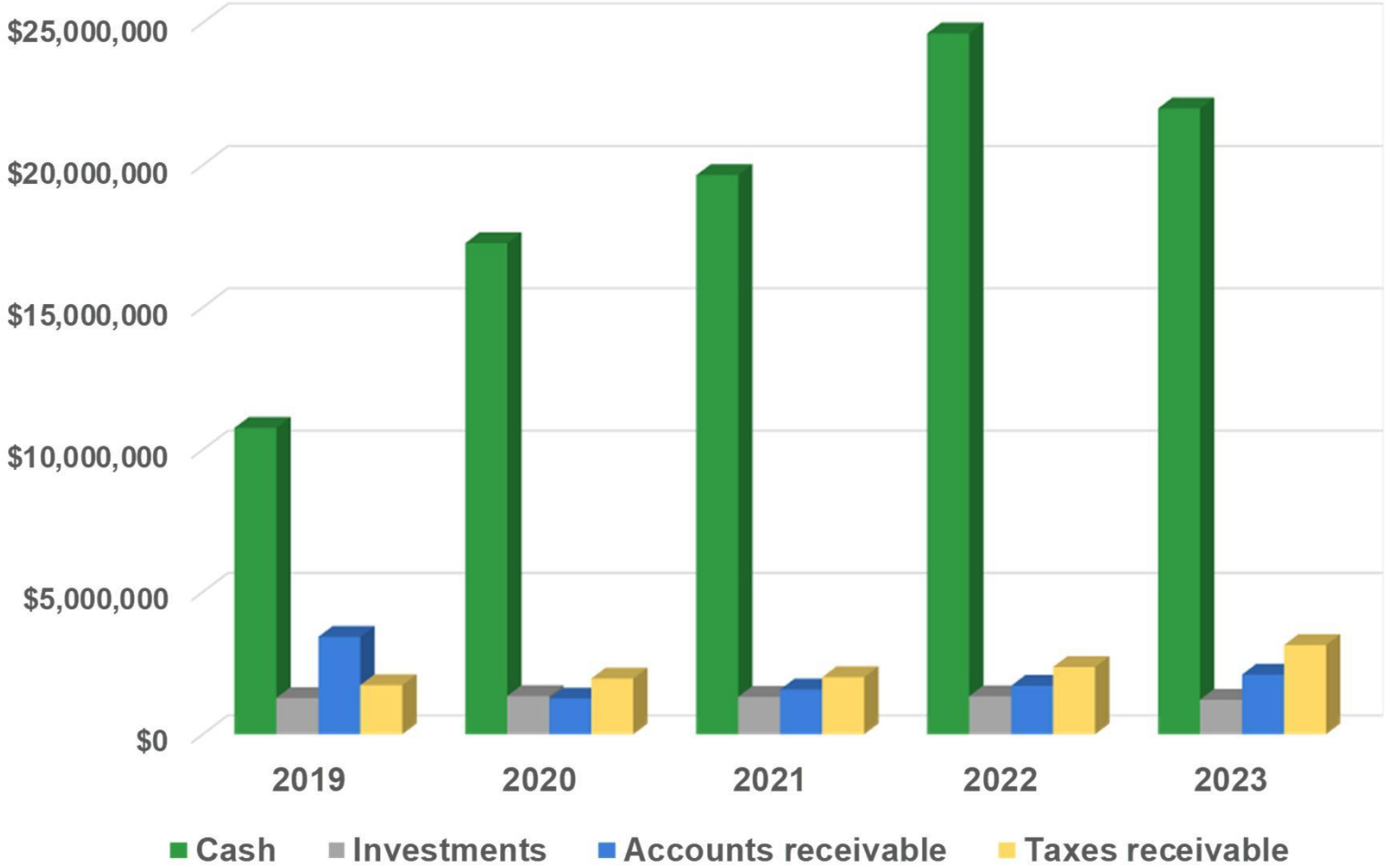
Uncorrected audit difference noted:

- None

Financial Assets at December 31st

	2023	2022	2021	2020	2019
Cash	\$ 21,987,607	\$ 24,626,537	\$ 19,645,444	\$ 17,254,998	\$ 10,763,271
Investments	\$ 1,211,705	\$ 1,331,891	\$ 1,311,400	\$ 1,340,470	\$ 1,274,319
Accounts receivable	\$ 2,096,513	\$ 1,701,233	\$ 1,572,178	\$ 1,255,637	\$ 3,423,021
Taxes receivable	\$ 3,132,871	\$ 2,361,833	\$ 2,002,601	\$ 1,955,346	\$ 1,723,229
	<u>\$ 28,428,696</u>	<u>\$ 30,021,494</u>	<u>\$ 24,531,623</u>	<u>\$ 21,806,451</u>	<u>\$ 17,183,840</u>

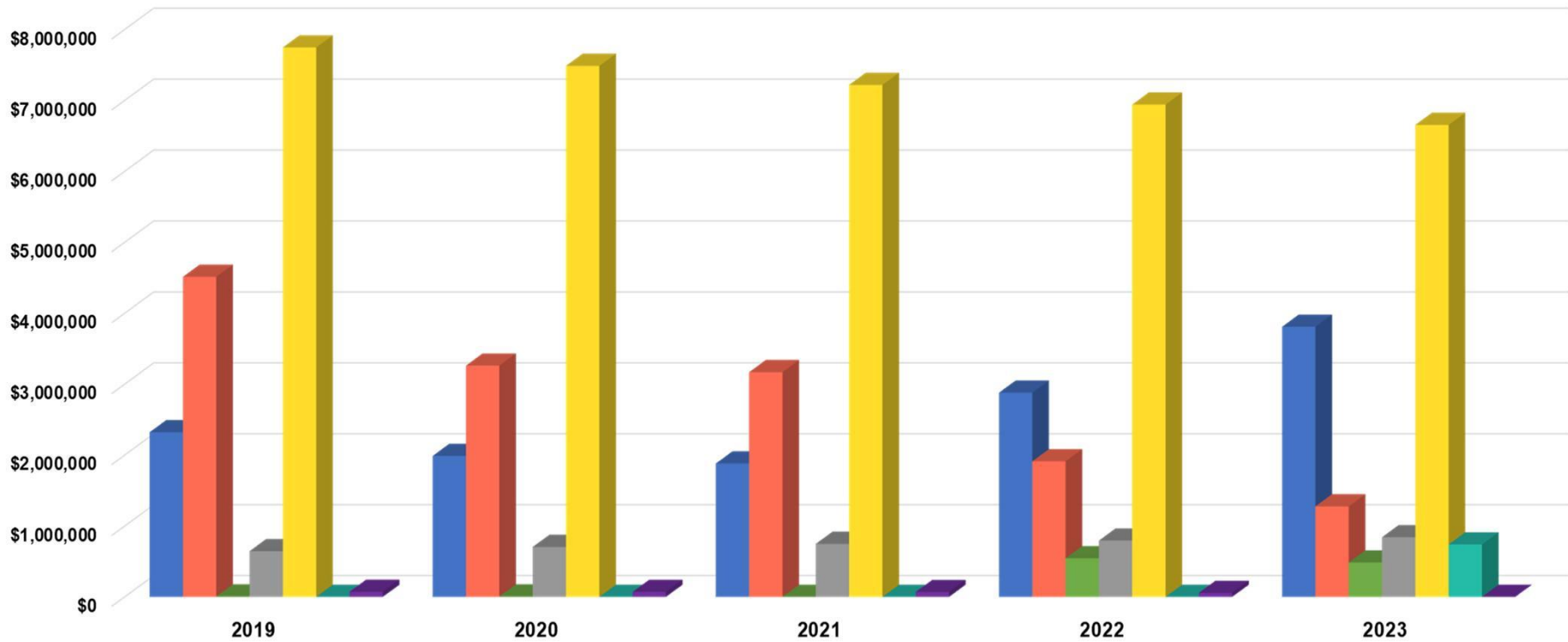
Financial Assets at December 31st



Financial Liabilities as at December 31st

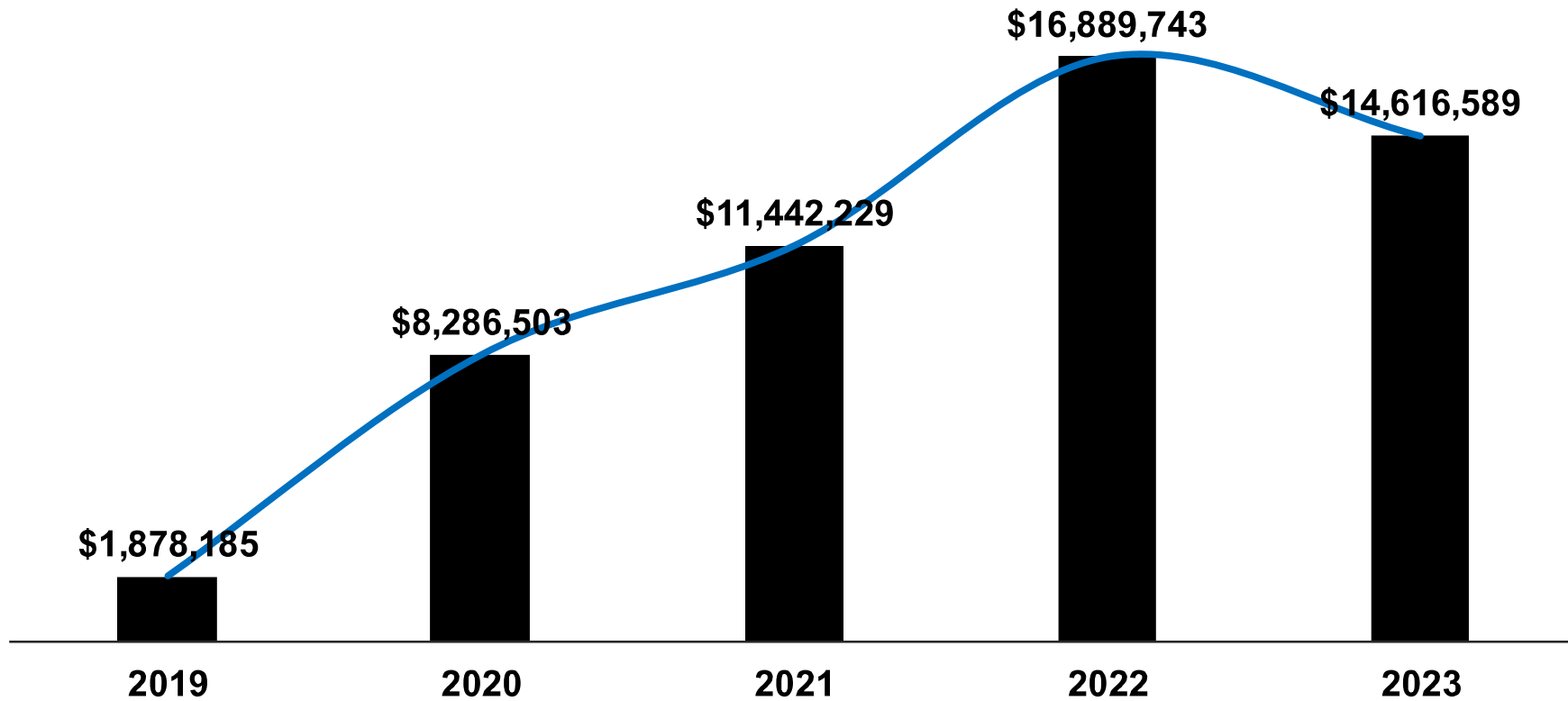
	2023	2022	2021	2020	2019
Accounts payable and accrued liabilities	\$ 3,809,626	\$ 2,880,169	\$ 1,882,550	\$ 1,989,632	\$ 2,322,682
Deferred revenue - obligatory reserve funds	\$ 1,277,619	\$ 1,912,321	\$ 3,169,953	\$ 3,262,623	\$ 4,513,325
Deferred revenue - other	\$ 485,684	\$ 545,886	\$ -	\$ 5,200	\$ 5,200
Employee future benefits payable	\$ 843,063	\$ 795,107	\$ 748,871	\$ 705,236	\$ 645,706
Long term debt	\$ 6,655,315	\$ 6,941,468	\$ 7,218,620	\$ 7,487,057	\$ 7,747,052
Asset retirement obligation	\$ 740,800	\$ -	\$ -	\$ -	\$ -
Landfill closure and post-closure liability	\$ -	\$ 56,800	\$ 69,400	\$ 70,200	\$ 71,690
	<u>\$ 13,812,107</u>	<u>\$ 13,131,751</u>	<u>\$ 13,089,394</u>	<u>\$ 13,519,948</u>	<u>\$ 15,305,655</u>

Financial Liabilities as at December 31st



- Accounts payable and accrued liabilities
- Deferred revenue - obligatory reserve funds
- Deferred revenue - other
- Employee future benefits payable
- Long term debt
- Asset retirement obligation
- Landfill closure and post-closure liability

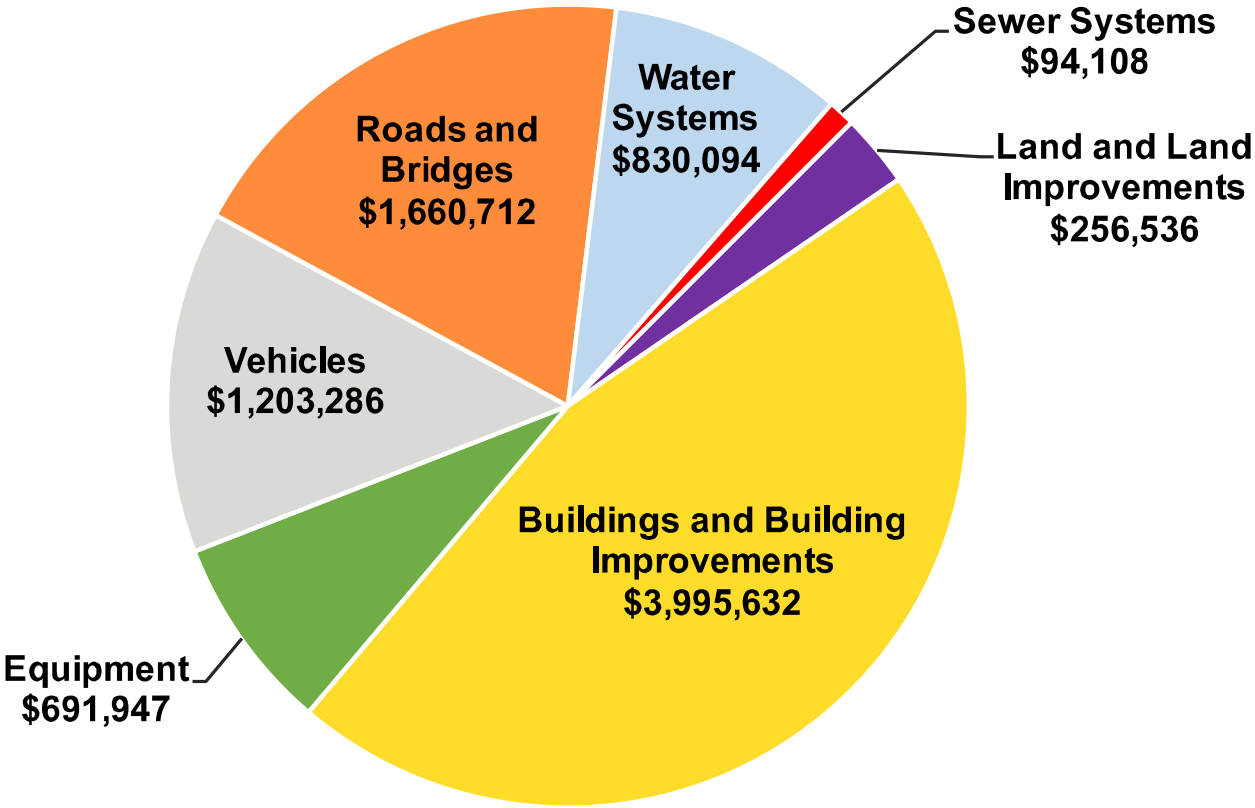
Net Financial Assets – 5 Year Trend



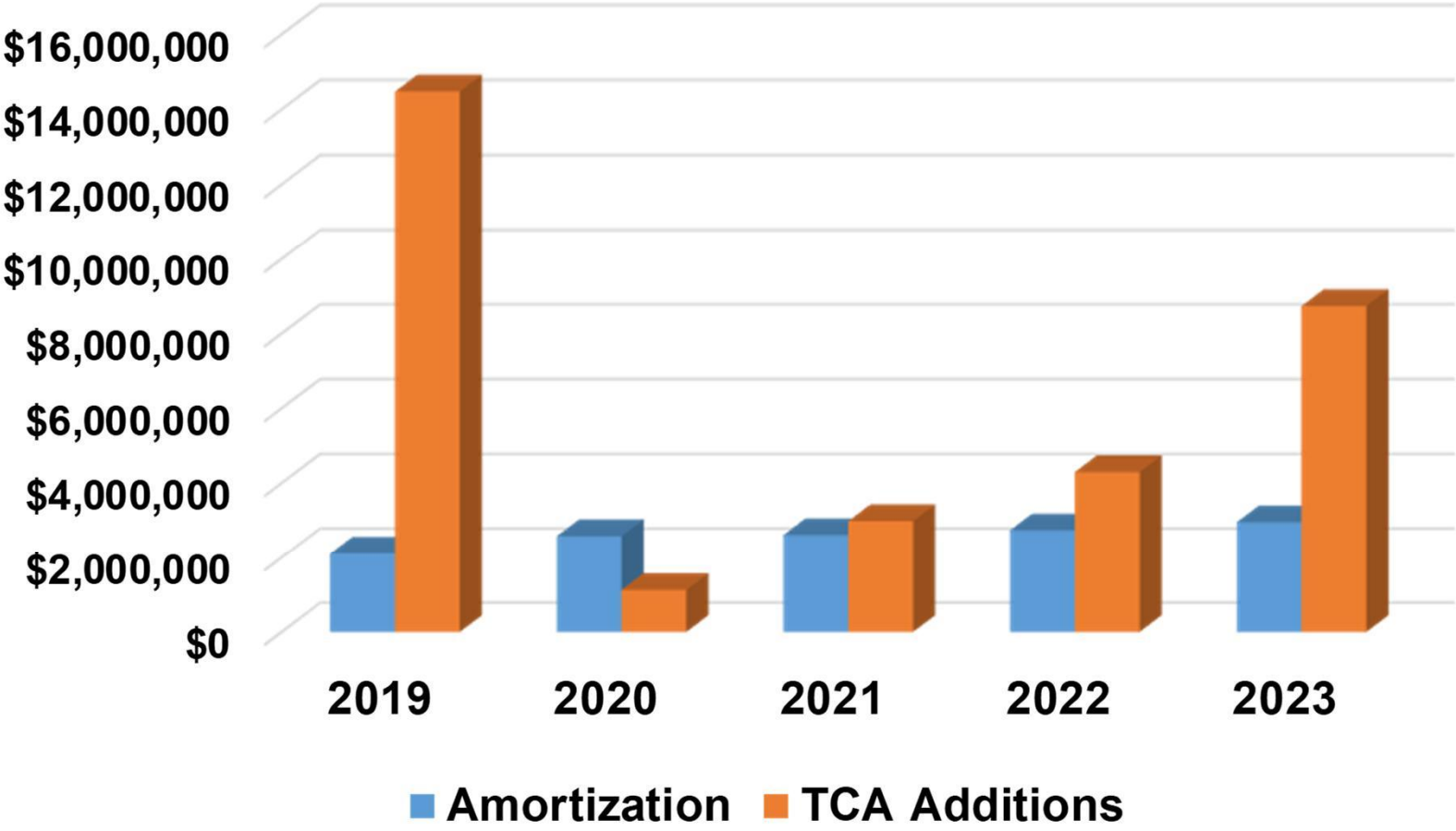
Non-Financial Assets as at December 31st

	2023	2022
Non-Financial Assets		
Tangible capital assets	78,167,344	71,895,281
Inventories of materials and supplies	94,590	90,629
Prepaid expenses	21,693	14,593
	<hr/>	<hr/>
	\$ 78,283,627	\$ 72,000,503
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Tangible Capital Assets – Additions



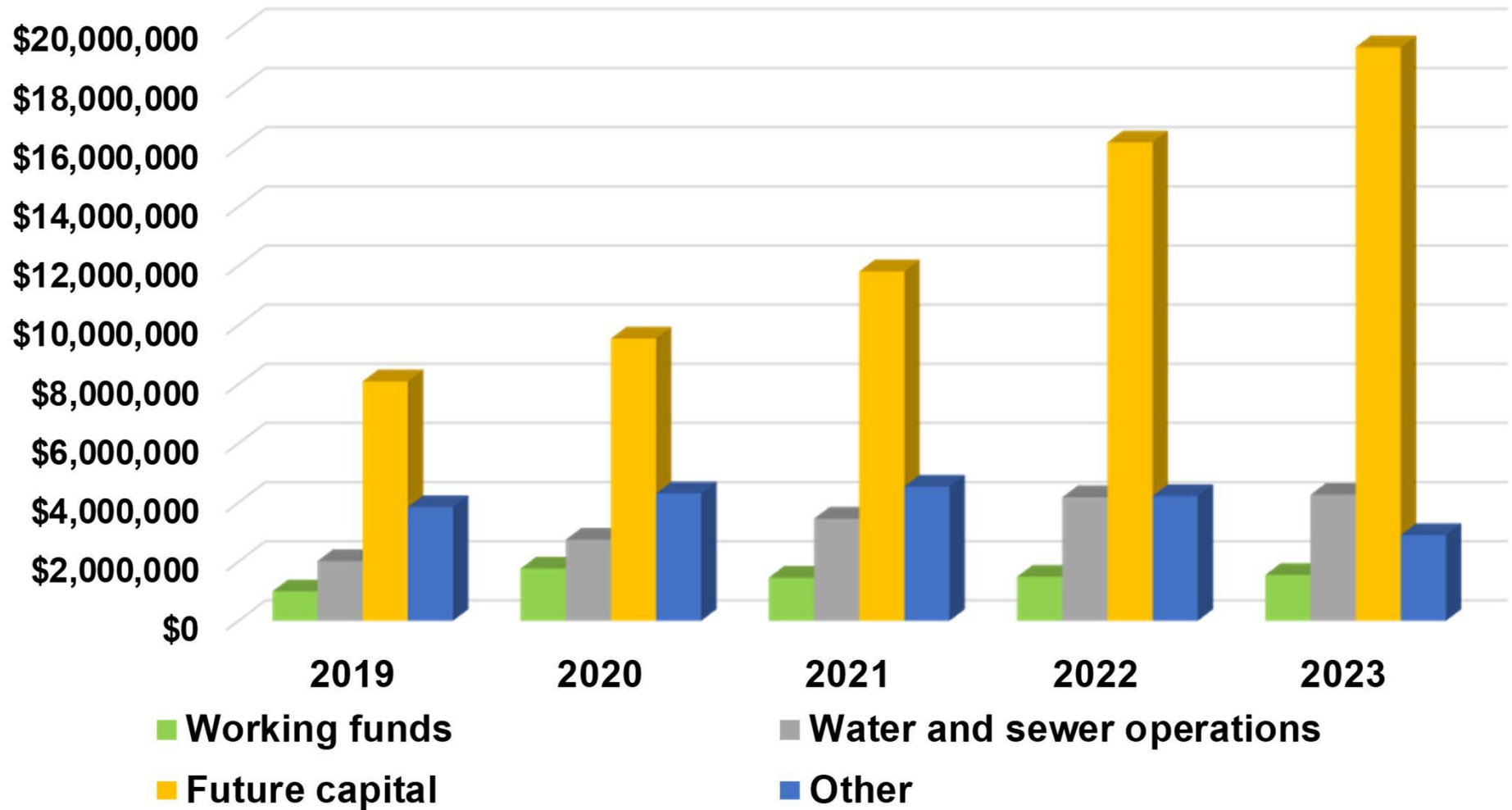
Tangible Capital Asset Additions vs Amortization



Accumulated Surplus

	2023	2022
Surplus (Deficit)		
Invested in capital assets	\$ 65,372,347	\$ 62,665,531
Unfunded landfill post-closure liability	-	(56,800)
Unfunded employee future benefits	(843,063)	(795,107)
Cavan Monaghan Libraries	9,744	13,232
Millbrook BIA	65,965	52,676
Township	328,989	951,364
Surplus	<u>\$ 64,933,982</u>	<u>\$ 62,830,896</u>
 Reserves and Reserve Funds		
Working funds	1,553,207	1,486,663
Water and sewer operations	4,266,589	4,179,349
Future capital	19,393,779	16,173,862
Other	2,900,916	4,219,476
Reserves and Reserve Funds	<u>\$ 28,114,491</u>	<u>\$ 26,059,350</u>
 Accumulated Surplus	<u>\$ 93,048,473</u>	<u>\$ 88,890,246</u>

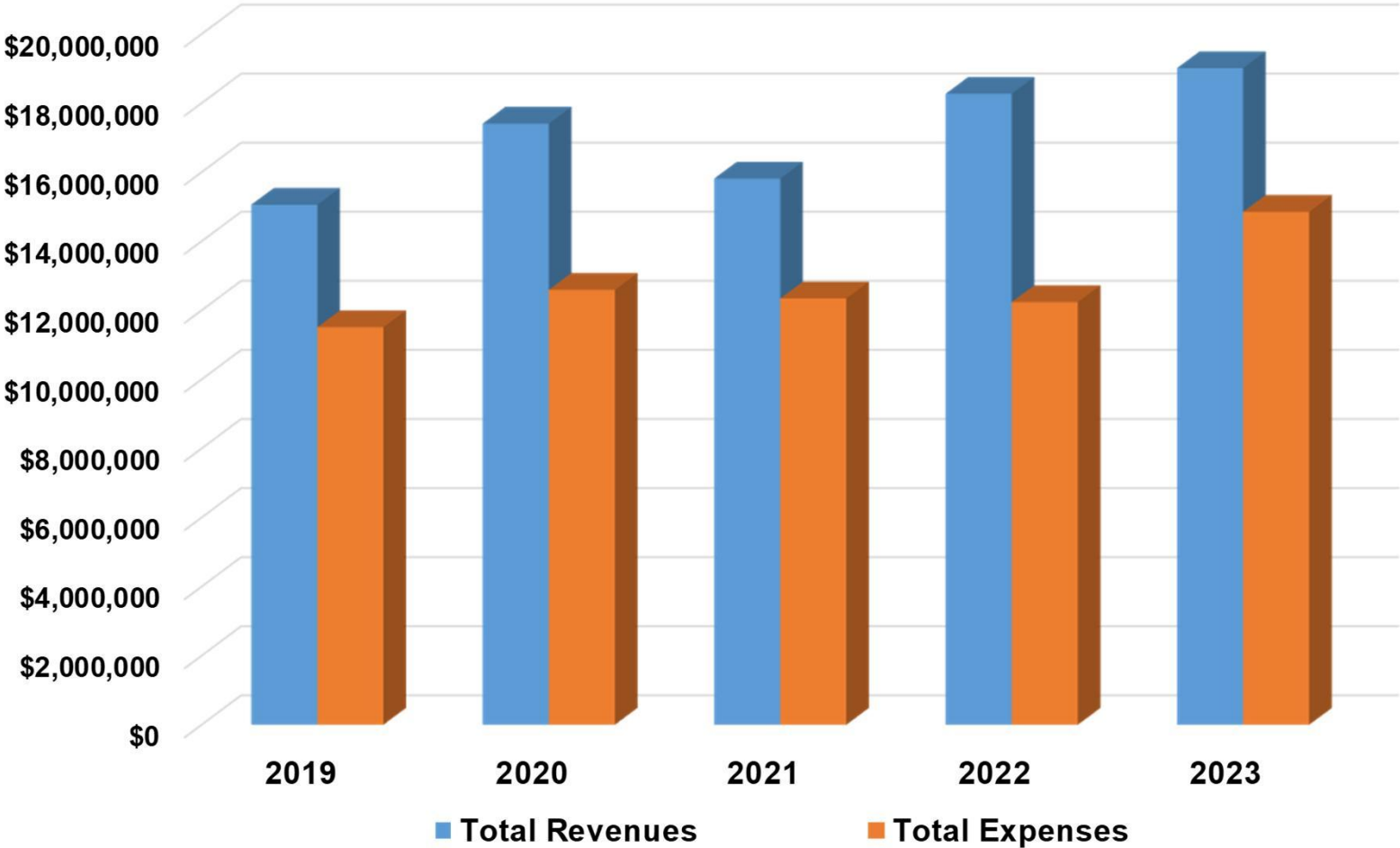
Reserves and Reserve Funds



Consolidated Statement of Operations

	2023 Budget	2023 Actual	2022 Actual
Total Revenues	\$ 18,043,222	\$ 19,009,429	\$ 18,268,495
Total Expenses	15,083,727	14,851,202	12,234,776
PSAB Annual surplus	<u>2,959,495</u>	<u>4,158,227</u>	<u>6,033,719</u>
Accumulated Surplus - Beginning		<u>88,890,246</u>	<u>82,856,527</u>
Accumulated Surplus - Ending		<u>\$ 93,048,473</u>	<u>\$ 88,890,246</u>

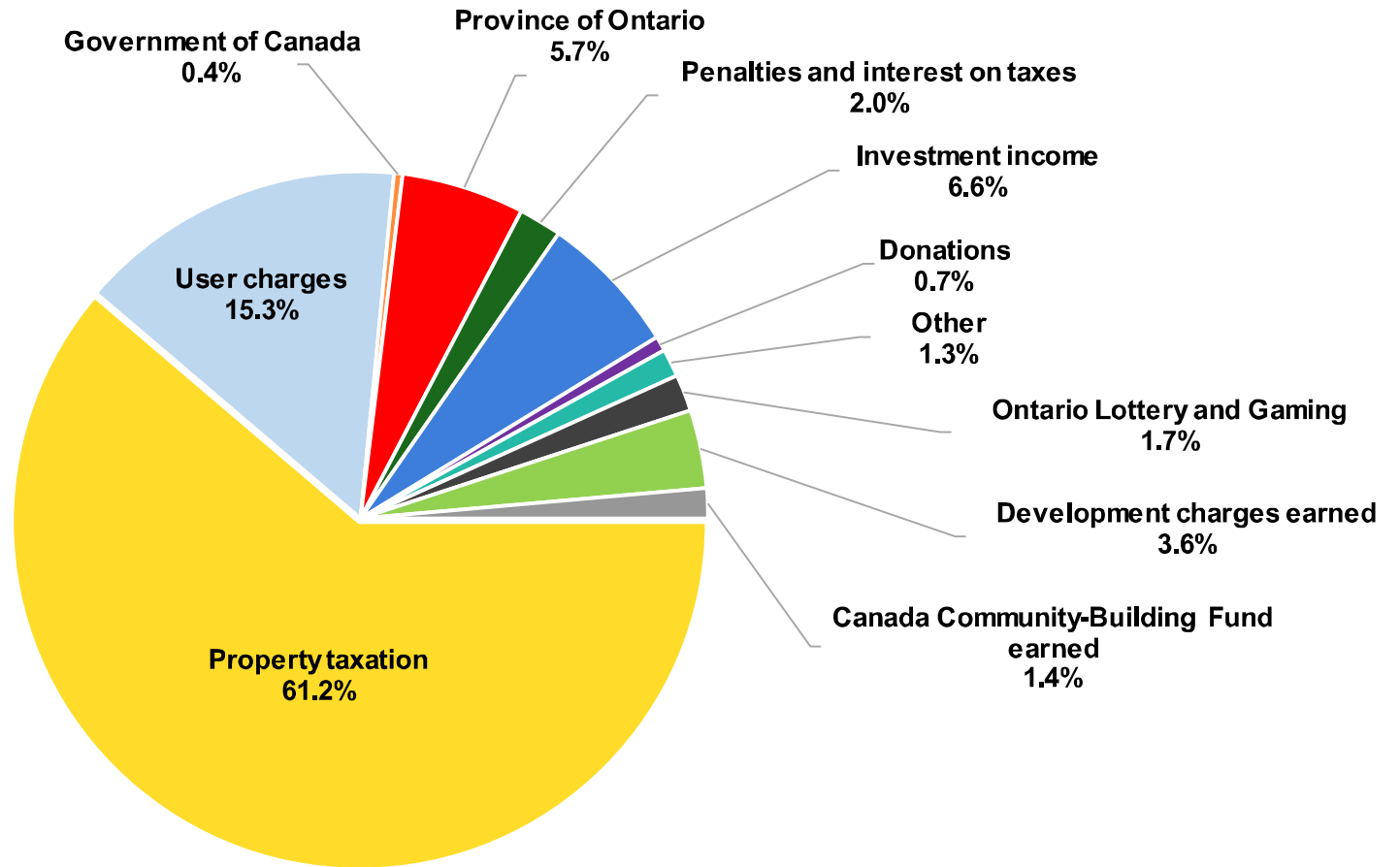
Total Revenues and Expenses



Financial Activities – Revenues

	2023 Budget	2023 Actual	2022 Actual
Property taxation	\$ 11,615,620	\$ 11,642,117	\$ 11,040,718
User charges	2,741,396	2,908,988	2,852,491
Government of Canada	55,547	73,567	1,640
Province of Ontario	589,598	1,086,681	617,487
Other municipalities	-	-	28,300
Penalties and interest on taxes	265,000	379,895	319,616
Investment income	215,000	1,253,214	528,486
Donations	9,030	133,876	241,275
Other	161,660	243,881	236,808
Ontario Lottery and Gaming	300,000	330,078	478,010
Development charges earned	1,798,183	689,686	1,601,706
Canada Community-Building Fund earned	292,188	267,446	321,958
Total Revenues	<u>\$ 18,043,222</u>	<u>\$ 19,009,429</u>	<u>\$ 18,268,495</u>

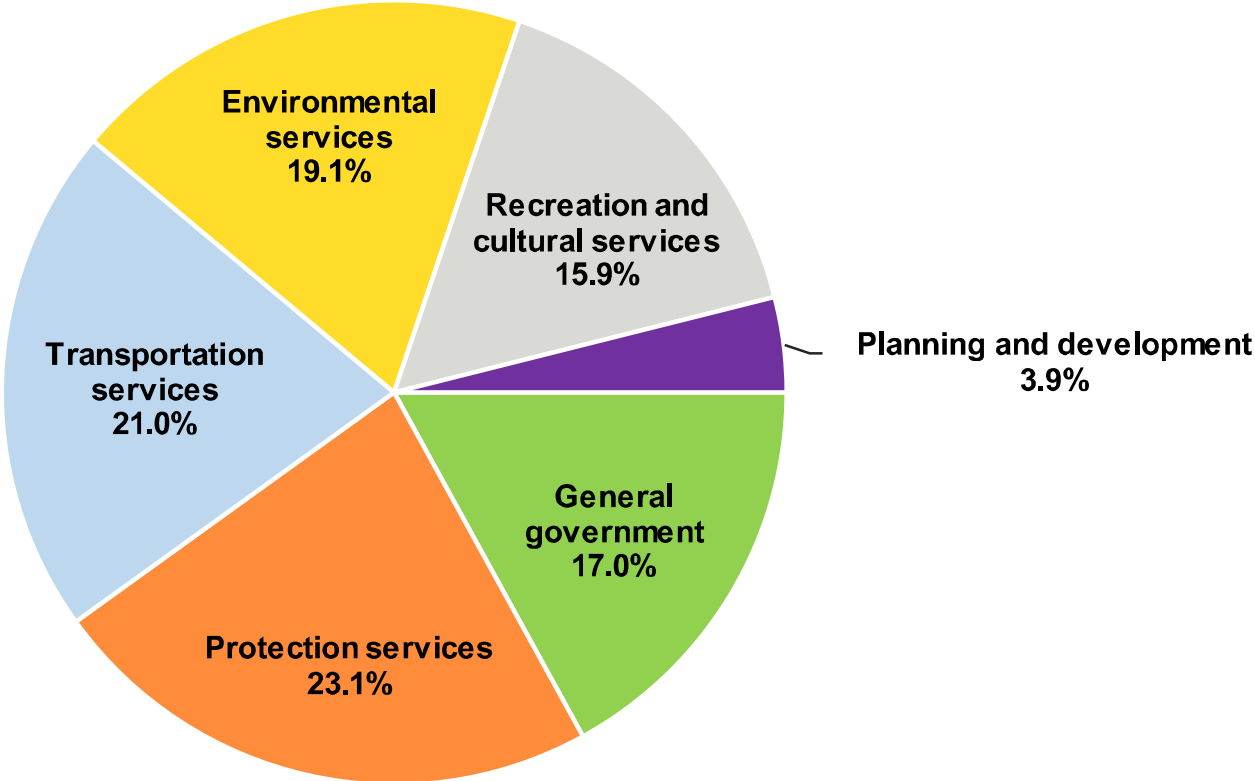
Financial Activities – Revenues



Financial Activities – Expenses

	2023	2023	2022
	Budget	Actual	Actual
General government	\$ 2,553,670	\$ 2,524,555	\$ 2,220,961
Protection services	3,317,216	3,424,580	754,036
Transportation services	3,367,357	3,123,238	3,203,546
Environmental services	2,796,781	2,836,652	2,554,329
Recreation and cultural services	2,364,459	2,360,810	2,850,158
Planning and development	684,244	581,367	651,746
Total Expenses	<u>\$ 15,083,727</u>	<u>\$ 14,851,202</u>	<u>\$ 12,234,776</u>

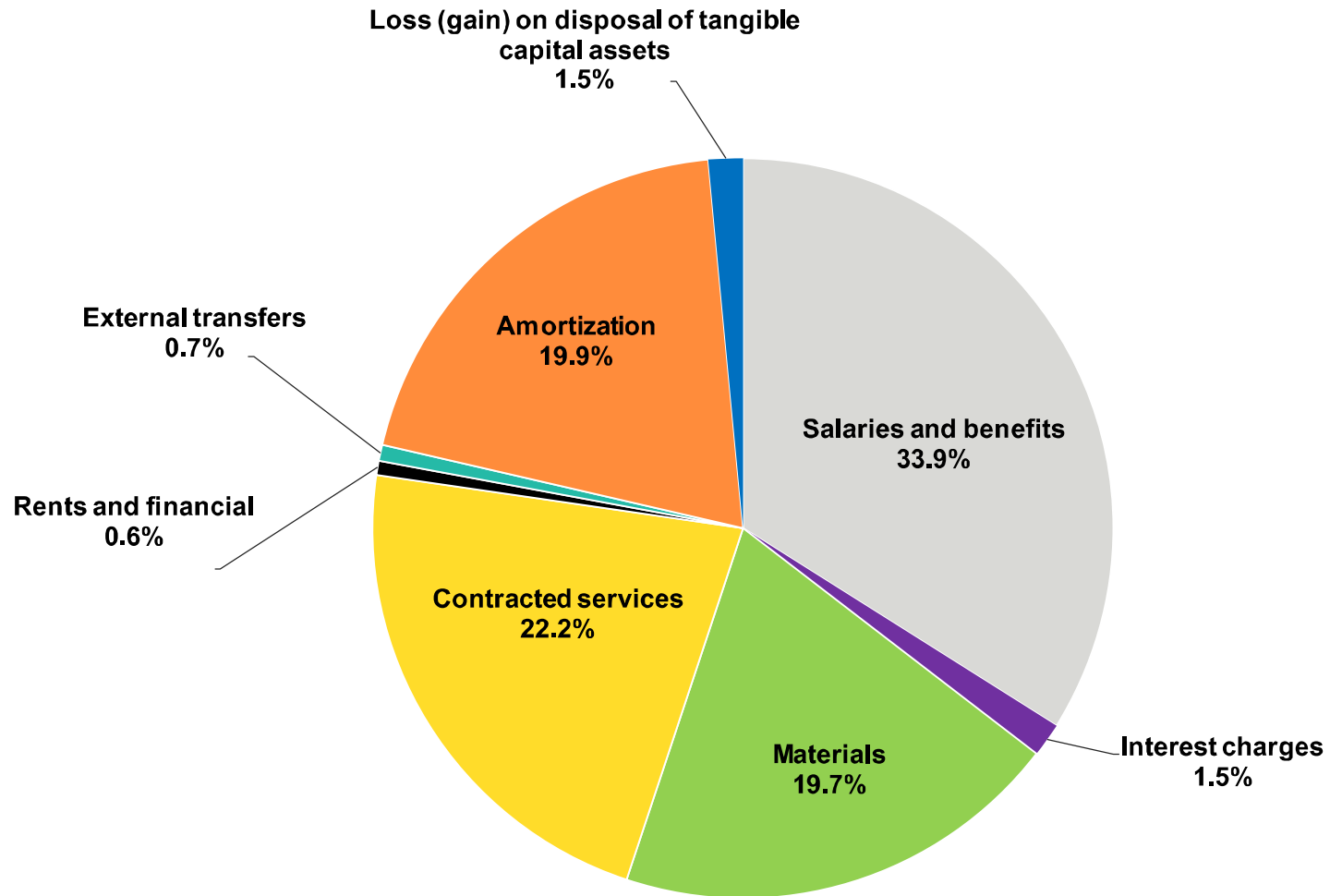
Financial Activities – Expenses



Expenses – Segmented Information

	2023	2023	2022
	Budget	Actual	Actual
Salaries and benefits	\$ 5,264,049	\$ 5,040,503	\$ 4,406,695
Interest charges	446,025	219,950	228,949
Materials	3,169,540	2,920,378	2,754,542
Contracted services	3,353,300	3,298,174	3,244,382
Rents and financial	11,720	94,126	101,279
External transfers	104,826	104,826	99,825
Amortization	2,734,267	2,952,902	2,734,267
Loss (gain) on disposal of tangible capital assets	-	220,343	(1,335,163)
Total Expenses	<u>\$ 15,083,727</u>	<u>\$ 14,851,202</u>	<u>\$ 12,234,776</u>

Expenses – Segmented Information



Now, for tomorrow

**CORPORATION OF THE TOWNSHIP OF
CAVAN MONAGHAN**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

Draft October 25, 2024

**CORPORATION OF THE TOWNSHIP OF
CAVAN MONAGHAN**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2023

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Draft October 25, 2024

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

For The Year Ended December 31, 2023

MANAGEMENT REPORT

The accompanying consolidated financial statements of the Corporation of the Township of Cavan Monaghan 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 Council, inhabitants and ratepayers of the Corporation of the Township of Cavan Monaghan. 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.

Mayor

Director of Finance/Treasurer

November 4, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Township of Cavan Monaghan

Opinion

We have audited the consolidated financial statements of the Corporation of the Township of Cavan Monaghan and its local boards (the Township), which comprise the consolidated statement of financial position as at December 31, 2023, the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, 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, 2023, 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.

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
November 4, 2024

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At December 31, 2023

	2023	2022
	\$	\$
FINANCIAL ASSETS		
Cash	21,987,607	24,626,537
Investments (note 4)	1,211,705	1,331,891
Accounts receivable (note 5)	2,096,513	1,701,233
Taxes receivable	3,132,871	2,361,833
TOTAL FINANCIAL ASSETS	28,428,696	30,021,494
LIABILITIES		
Accounts payable and accrued liabilities (note 6)	3,809,626	2,880,169
Deferred revenue - obligatory reserve funds (note 9)	1,277,619	1,912,321
Deferred revenue - other (note 8)	485,684	545,886
Employee future benefits payable (note 10)	843,063	795,107
Long term debt (note 7)	6,655,315	6,941,468
Asset retirement obligation (note 20)	740,800	-
Landfill closure and post-closure liability	-	56,800
TOTAL LIABILITIES	13,812,107	13,131,751
NET FINANCIAL ASSETS	14,616,589	16,889,743
NON-FINANCIAL ASSETS		
Tangible capital assets (note 13)	78,167,344	71,895,281
Inventories of materials and supplies	94,590	90,629
Prepaid expenses	21,693	14,593
TOTAL NON-FINANCIAL ASSETS	78,283,627	72,000,503
	92,900,216	88,890,246
Comprised of:		
Accumulated surplus (note 14)	93,048,473	88,890,246
Accumulated remeasurement losses	(148,257)	-
	92,900,216	88,890,246

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31, 2023

	Budget 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
REVENUES			
Property taxation	11,615,620	11,642,117	11,040,718
User charges (note 17)	2,741,396	2,908,988	2,852,491
Government of Canada	55,547	73,567	1,640
Province of Ontario	589,598	1,086,681	617,487
Other municipalities	-	-	28,300
Penalties and interest on taxes	265,000	379,895	319,616
Investment income	215,000	1,253,214	528,486
Donations	9,030	133,876	241,275
Other	161,660	243,881	236,808
Ontario Lottery and Gaming	300,000	330,078	478,010
Development charges earned (note 9)	1,798,183	689,686	1,601,706
Canada Community-Building Fund earned (note 9)	292,188	267,446	321,958
TOTAL REVENUES	18,043,222	19,009,429	18,268,495
EXPENSES			
General government	2,553,670	2,524,555	2,220,961
Protection services	3,317,216	3,424,580	754,036
Transportation services	3,367,357	3,123,238	3,203,546
Environmental services	2,796,781	2,836,652	2,554,329
Recreation and cultural services	2,364,459	2,360,810	2,850,158
Planning and development	684,244	581,367	651,746
TOTAL EXPENSES	15,083,727	14,851,202	12,234,776
ANNUAL SURPLUS	<u>2,959,495</u>	4,158,227	6,033,719
ACCUMULATED SURPLUS - beginning of year		88,890,246	82,856,527
ACCUMULATED SURPLUS - end of year		93,048,473	88,890,246

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES

For the Year Ended December 31, 2023

	Actual 2023 \$	Actual 2022 \$
ACCUMULATED REMEASUREMENT GAINS AND LOSSES		
- beginning of year	-	-
Unrealized gain/(loss) on portfolio investments during the year	(20,569)	-
Adjustment on adoption of the financial instruments standard	(127,688)	-
ACCUMULATED REMEASUREMENT GAINS AND LOSSES		
- end of year	(148,257)	-

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended December 31, 2023

	Budget 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
ANNUAL SURPLUS	2,959,495	4,158,227	6,033,719
Amortization of tangible capital assets	2,734,267	2,952,902	2,734,267
Purchase of tangible capital assets	(6,862,582)	(8,732,315)	(4,294,075)
Loss/(gain) on disposal of tangible capital assets	-	220,343	(1,335,163)
Proceeds on sale of tangible capital assets	-	-	2,281,056
Change in inventories of materials and supplies	-	(3,961)	(46,669)
Change in prepaid expenses	-	(7,100)	74,379
INCREASE/(DECREASE) IN NET FINANCIAL ASSETS	(1,168,820)	(1,411,904)	5,447,514
NET FINANCIAL ASSETS - beginning of year	16,889,743	16,889,743	11,442,229
ADJUSTMENT ON ADOPTION OF THE ASSET RETIREMENT OBLIGATION STANDARD (note 21)	-	(712,993)	-
ADJUSTMENT ON ADOPTION OF THE FINANCIAL INSTRUMENTS STANDARD (note 21)	-	(127,688)	-
NET FINANCIAL ASSETS - beginning of year, as restated	16,889,743	16,049,062	11,442,229
DECREASE IN ACCUMULATED REMEASUREMENT GAINS	-	(20,569)	-
NET FINANCIAL ASSETS - end of year	15,720,923	14,616,589	16,889,743

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2023

	2023	2022
	\$	\$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus	4,158,227	6,033,719
Items not involving cash		
Amortization of tangible capital assets	2,952,902	2,734,267
Loss/(gain) on disposal of tangible capital assets	220,343	(1,335,163)
Change in employee future benefits	47,956	46,236
Change in landfill post-closure liability	(56,800)	(12,600)
Change in asset retirement obligations	27,807	-
Change in non-cash assets and liabilities		
Accounts receivable	(395,280)	(129,055)
Taxes receivable	(771,038)	(359,232)
Inventories of materials and supplies	(3,961)	(46,669)
Prepaid expenses	(7,100)	74,379
Accounts payable and accrued liabilities	929,457	997,619
Deferred revenue - obligatory reserve funds	(634,702)	(1,257,632)
Deferred revenue - other	(60,202)	545,886
Net change in cash from operating activities	6,407,609	7,291,755
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(8,732,315)	(4,294,075)
Proceeds on sale of tangible capital assets	-	2,281,056
Net change in cash from capital activities	(8,732,315)	(2,013,019)
INVESTING ACTIVITIES		
Purchase of investments	(28,071)	(1,331,891)
Redemption of investments	-	1,311,400
Net change in cash from investing activities	(28,071)	(20,491)
FINANCING ACTIVITIES		
Debt principal repayments	(286,153)	(277,152)
NET CHANGE IN CASH	(2,638,930)	4,981,093
CASH - beginning of year	24,626,537	19,645,444
CASH - end of year	21,987,607	24,626,537

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

The Township of Cavan Monaghan 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:

- Township of Cavan Monaghan Public Libraries
- Millbrook Business Improvement Area Board

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

(b) Trust Funds

Trust funds and their related operations administered by the Township are not included in these consolidated financial statements but are reported on separately on the Trust Funds' Statement of Continuity and Statement of Financial Position.

(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. Initial costs for tangible capital assets that were acquired or developed prior to 2009 were obtained using historical cost information or using current fair market values discounted by a relevant inflation factor to the point of acquisition. 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	10 to 20 years
Buildings and building improvement	40 to 75 years
Equipment	3 to 25 years
Vehicles	10 to 25 years
Roads and bridges	7 to 50 years
Water and utility systems	30 to 50 years
Sewer	75 to 80 years
Solar panels	40 years

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

Tangible capital assets categorized as assets under construction are not amortized until they are put into service.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) 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 and Ontario Lottery and Gaming Corporation Funding

Government and Ontario Lottery and Gaming Corporation 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.

Canada Community-Building Fund, development charges and parkland fees are recognized in the period in which the related expenditures are recorded.

(e) 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.

(f) 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.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(g) 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.

(h) 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 of tangible capital assets are based on estimates of useful life and residual values; and
- The values of employee future benefits liability and the amount of employee future benefit costs charged to earnings depend on certain actuarial and economic assumptions.

In addition, the Township's implementation of PS3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets in conjunction with estimates of expected asset retirement costs, as well as the timing and duration of these retirement costs.

(i) Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for the removal of asbestos in several of the buildings owned by the Township has been recognized based on estimated future expenses for remediation or disposal.

The liability is discounted using a present value calculation, and adjusted yearly for accretion expense and any amounts paid. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the accounting policies outlined in (c).

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(j) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Investments	Fair Value
Accounts receivable	Amortized Cost
Taxes receivable	Amortized Cost
Accounts payable and accrued liabilities	Amortized Cost
Long term debt	Amortized Cost

Fair value category: The Township manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

2. OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF PETERBOROUGH

During 2023, requisitions were made by the County of Peterborough 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 \$
Amounts requisitioned and remitted	3,278,789	5,963,264

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

3. TRUST FUNDS

Trust funds administered by the Township amounting to \$3,109 (2022 - \$3,065) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus. As such balances are held in trust by the Township for the benefit of others, they are not presented as part of the Township's financial position or operations.

4. INVESTMENTS

Investments consist of:

	2023 \$	2022 \$
Investments held at amortized cost		
ONE fund - money market	-	12,672
ONE fund - bond portfolio	-	1,190,836
ONE fund - obligatory reserve fund bond portfolio	-	128,383
Investments held at fair value		
ONE fund - money market	12,882	-
ONE fund - bond portfolio	1,081,894	-
ONE fund - obligatory reserve fund bond portfolio	116,929	-
	1,211,705	1,331,891

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

5. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	2023	2022
	\$	\$
Government of Canada	1,052,498	456,233
Government of Ontario	120,417	163,468
County and School Boards	1,014	10,892
Other receivables	922,584	1,070,640
	<u>2,096,513</u>	<u>1,701,233</u>

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consist of the following:

	2023	2022
	\$	\$
Trade payables	2,712,880	1,847,858
Holdbacks payable	698,327	466,699
Payroll accrual	141,740	120,395
Payroll deductions	88,600	308,217
Developer deposits	168,079	137,000
	<u>3,809,626</u>	<u>2,880,169</u>

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

7. LONG TERM DEBT

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

	2023 \$	2022 \$
Ontario Infrastructure and Lands Corporation, matures December 15, 2037, repayable in blended monthly payments of \$27,248, bears interest at 3.15% per annum.	3,697,821	3,904,770
Ontario Infrastructure and Lands Corporation, matures December 15, 2047, repayable in blended monthly payments of \$10,586, bears interest at 3.33% per annum.	2,097,367	2,153,536
Ontario Infrastructure and Lands Corporation, matures December 15, 2047, repayable in blended monthly payments of \$4,341, bears interest at 3.33% per annum.	860,127	883,162
	6,655,315	6,941,468

- (b) Interest paid during the year on long term debt amounted to \$219,950 (2022 - \$228,949).

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

	Principal \$	Interest \$	Total \$
2024	295,444	210,658	506,102
2025	305,038	201,064	506,102
2026	314,944	191,158	506,102
2027	325,171	180,931	506,102
2028	335,731	170,371	506,102
2029 and subsequent years	5,078,987	1,267,167	6,346,154
	6,655,315	2,221,349	8,876,664

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

8. DEFERRED REVENUE - OTHER

Included in deferred revenue - other is the following amount:

	2023	2022
	\$	\$
Ontario Community Infrastructure Funding	480,484	545,886
Library funds	5,200	-
	<u>485,684</u>	<u>545,886</u>

The continuity of deferred revenue - other is as follows:

	2023	2022
	\$	\$
Balance - beginning of year	545,886	-
Add amounts received:		
Ontario Community Infrastructure Funding	434,867	511,608
Interest	11,352	34,278
Library	5,200	-
	<u>451,419</u>	<u>545,886</u>
Less transfer to operations:		
Ontario Community Infrastructure Funding spent	511,621	-
Balance - end of year	<u>485,684</u>	<u>545,886</u>

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

9. 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:

	2023	2022
	\$	\$
Development charges	468,659	1,155,616
Parkland	351,838	335,125
Canada Community-Building Fund	457,122	421,580
	1,277,619	1,912,321

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

	2023	2022
	\$	\$
Balance - beginning of year	1,912,321	3,169,953
Add amounts received:		
Development charges	131,346	333,033
Canada Community-Building Fund	292,188	280,013
Parkland	8,400	-
Interest earned (charged)	(114,642)	52,986
	317,292	666,032
Less transfer to operations:		
Development charges	684,548	1,601,706
Canada Community-Building Fund	267,446	321,958
	951,994	1,923,664
Balance - end of year	1,277,619	1,912,321

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

10. EMPLOYEE FUTURE BENEFITS PAYABLE

The Township provides post employment health and dental benefits to certain employees based on a number of eligibility factors including their date of hire and years of service. The Township records estimated liabilities for accrued employee benefits in the year they are earned.

	2023	2022
	\$	\$
Accrued benefit obligation at January 1	798,450	752,492
Unamortized actuarial losses	(3,342)	(3,621)
Liability at January 1	795,107	748,871
Current year benefit cost	59,501	57,397
Benefit payments by employer	(11,545)	(11,161)
Employee future benefits payable	843,063	795,107

The accrued benefit obligations for the Township's employee future benefit plans are based on actuarial valuations for accounting purposes. These actuarial valuations were based on assumptions about events in future periods. The cost of future benefits is determined actuarially using the projected benefit method pro-rated on service and management's best estimate of expected salary escalation, retirement ages of employees and health care costs. The discount rate used to determine the employee future benefits payable was determined by reference to the Township's internal rate of borrowing. Past service costs from plan amendments are amortized on a straight-line basis over the average remaining service period of employees active at the date of the amendment. The most recent valuation is dated August 20, 2021. The economic assumptions used in this valuation are the Township's best estimates of expected rates:

Discount on accrued benefit obligations	2.50%
Health care cost escalation	4.90%
Dental cost escalation	5.10%

The employee future benefits expense is reported on the Consolidated Statement of Operations and Accumulated Surplus and is comprised of the following:

	2023	2022
	\$	\$
Current service cost	38,446	37,508
Interest on accrued benefit obligation	20,776	19,610
Amortized actuarial losses	279	279
Employee future benefits expense	59,501	57,397

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

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 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
Salaries and benefits	5,264,049	5,040,503	4,406,695
Interest charges	446,025	219,950	228,949
Materials	3,169,540	2,920,378	2,754,542
Contracted services	3,353,300	3,298,174	3,244,382
Rents and financial	11,720	94,126	101,279
External transfers	104,826	104,826	99,825
Amortization	2,734,267	2,952,902	2,734,267
Loss (gain) on disposal of tangible capital assets	-	220,343	(1,335,163)
	15,083,727	14,851,202	12,234,776

12. 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 2023 Annual Report disclosed total actuarial liabilities of \$136,185 million in respect of benefits accrued for service with actuarial assets of \$131,983 million indicating an actuarial deficit of \$4,202 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 2023 were \$334,083 (2022 - \$245,416).

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

13. TANGIBLE CAPITAL ASSETS

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

	2023	2022
	\$	\$
General		
Land and land improvements	5,673,288	5,491,500
Buildings and building improvements	23,383,851	19,991,526
Equipment	2,000,325	1,567,790
Vehicles	4,203,914	3,284,737
Infrastructure		
Roads and bridges	11,447,301	10,658,559
Water systems	5,388,439	4,685,093
Sewer systems	23,432,289	23,977,052
	75,529,407	69,656,257
Assets under construction	2,637,937	2,239,024
	78,167,344	71,895,281

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

During the year there were no write-downs of assets (2022 - \$Nil) and no interest capitalized (2022 - \$Nil).

Tangible capital assets allocated by segment are as follows:

	2023	2022
	\$	\$
General government	6,352,282	6,251,430
Protection services	4,531,745	2,013,811
Transportation services	18,838,194	15,187,836
Environmental services	29,798,686	29,387,429
Health services	1,858	1,858
Recreation and cultural services	18,616,707	19,021,063
Planning and development	27,872	31,854
	78,167,344	71,895,281

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

14. ACCUMULATED SURPLUS

(a) Accumulated surplus consists of the following:

	2023	2022
	\$	\$
Surplus/(Deficit)		
General	328,989	951,364
Unfunded landfill liability	-	(56,800)
Unfunded employee future benefits	(843,063)	(795,107)
Township of Cavan Monaghan Public Libraries	9,744	13,232
Millbrook Business Improvement Area	65,965	52,676
	(438,365)	165,365
Invested In Capital Assets		
Tangible capital assets - net book value	78,167,344	71,895,281
Long term debt	(6,655,315)	(6,941,468)
Unfunded capital - See (b) below	(5,398,882)	(2,288,282)
Asset retirement obligations (note 20)	(740,800)	-
	65,372,347	62,665,531
Surplus	64,933,982	62,830,896
Reserves		
Working funds	1,553,207	1,486,663
Policing	58,333	42,093
Emergency services	1,585,207	2,651,532
Transportation services	46,055	296,055
Waste disposal services	25,959	34,159
Parks and recreation services	283,925	114,925
Water and sewer operations	4,266,589	4,179,349
Planning and development	788,786	990,705
Future capital	19,393,779	16,173,862
Election services	25,169	25,169
Computer services	13,854	-
Springville & Ebenezer cemetery	26,030	26,030
New community centre	25,000	25,000
Cavan Monaghan Public Libraries	22,586	13,796
Total Reserves	28,114,479	26,059,338
Reserve Funds		
Cavan Monaghan Public Libraries	12	12
	93,048,473	88,890,246

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

14. ACCUMULATED SURPLUS, continued

(b) Unfunded capital consists of the following:

	2023	2022
	\$	\$
Transportation	2,426,213	-
Recreation	2,253,428	2,288,282
Water and sewer	615,112	-
Protection	104,129	-
	5,398,882	2,288,282

These amounts will be recovered from future development charges and other revenues.

15. 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 \$500,000 via an operating loan. Any balance borrowed will accrue interest at the bank’s prime lending rate. Council authorized the temporary borrowing limit by By-law 2023-02. At December 31, 2023 there was no balance outstanding.

16. BUDGET FIGURES

The budget, approved by the Township, for 2023 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.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

17. USER CHARGES

User charges consist of the following:

	Budget 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
Water and sewer	1,887,066	1,999,433	1,949,776
Building permits and inspections	250,000	148,660	232,138
Recreation program/facilities fees, rental and registrations	337,900	471,139	369,802
Waste management tipping fees and recycling	91,250	84,680	83,545
Planning and zoning	14,000	28,027	53,125
General government user fees, licenses and permits	46,220	59,913	60,474
Roads and engineering user fees	5,000	2,977	6,160
Fire protection	60,200	52,845	31,314
Other licenses and permits	25,500	25,063	31,835
Library user fees and fines	4,100	6,916	5,655
Parks charges	9,000	13,747	9,011
Fines and other	5,000	7,168	16,136
BIA fundraising and event revenue	6,160	8,420	3,520
	2,741,396	2,908,988	2,852,491

Draft October 25, 2023

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

18. SEGMENTED INFORMATION

The Township of Cavan Monaghan 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. Departments included in the general government segment include Council, CAO, Clerk, and Finance.

Protection Services

Protection services include police, fire, conservation authorities and protective inspection and control. The police services are contracted to ensure the safety and protection of the citizens and their property. The volunteer fire department is responsible to provide fire suppression service, fire prevention programs, emergency preparedness, training and education.

Transportation Services

The activities of the transportation segment include construction and maintenance of the Township's roads, road safety devices, signs, bridges, sidewalks, street lighting and crossing guard services within the Township.

Water and Sewer

This segment is responsible for providing water and sewer services within the Township.

Other Environmental Services

This function is responsible for providing waste collection and waste disposal services to ratepayers. Curbside pick-up is provided to all wards. Residents are also provided with access to additional waste disposal and recycling services at the Transfer Station site.

Recreation and Cultural Services

The recreation and cultural services segment provides services meant to improve the health and development of the Township's citizens. This service area provides indoor and outdoor recreational facilities. Recreational and cultural programs including skating lessons, moms and tots programs, hockey groups and home schooling programs are provided at the arena and community centres. The Township also provides library services to assist with its citizens' informational needs.

Planning and Development

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

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

19. COMPARATIVE FIGURES

Certain comparative figures were restated, where required, to conform with the current year presentation. The reclassifications made had no impact on the prior year surplus.

20. ASSET RETIREMENT OBLIGATION

The Township's asset retirement obligation consists of the following:

(a) Asbestos obligation

The Township owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS 3280 – Asset Retirement Obligations, the Township recognized an obligation relating to the removal of the asbestos in these building as estimated at January 1, 2023. The buildings are expected to reach the end of their useful life between 1-15 years. Post-closure care is estimated to extend for up to a year post the closure of the building, while demolition and construction continues. Estimated costs have been discounted to the present value using a discount rate of 3.90% per annum.

Changes to the asset retirement obligation in the year are as follows:

Asset Retirement Obligation	Asbestos removal \$
Opening balance - January 1, 2023	-
Adjustment on adoption of the asset retirement obligation standard	712,993
Opening balance, as restated	712,993
Accretion expense	27,807
Closing balance	740,800

The impacts of the implementation of PS 3280 – Asset Retirement Obligations on expenses by segment are as follows:

	Accretion \$	Amortization \$
Protection services	18,468	31,569
Transportation services	469	2,005
Recreation and cultural services	8,870	88,882
	27,807	122,456

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

21. CHANGES IN ACCOUNTING POLICIES

The Township has implemented the following sections which are now effective under the PSA Handbook: PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation, PS 3041 Portfolio Investments, PS 3450 Financial Instruments and PS 3280 Asset Retirement Obligations were adopted prospectively on January 1, 2023.

PS 1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 Foreign Currency Translation replaces PS 2600 Foreign Currency Translation. The standard provides comprehensive requirements for the recognition, measurement, presentation and disclosure of foreign currency transactions. The adoption of this standard did not have an impact on the Township's consolidated financial statements.

PS 3041 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments.

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. Financial instruments are included on the statement of financial position and are measured either at fair value or cost or amortized cost based on the characteristics of the instrument and the Township's accounting policy choices (see Note 1. Significant Accounting Policies). The new standard provides comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments.

In accordance with the provisions of PS 3041 and PS 3450, the Township reflected the following adjustments at January 1, 2023:

- A loss of \$127,688 to the accumulated remeasurement gains/(losses) due to the unrealized loss of the Township's investment previously recorded at cost.

PS 3280 Asset Retirement Obligations addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. The new accounting standard has resulted in a withdrawal of the existing Section PS 3270 – Solid Waste Landfill Closure and Post-Closure Liability.

In accordance with the provisions of this new standard, the Township reflected the following adjustments at January 1, 2023:

Landfill Obligation

- A decrease of \$56,800 to Landfill closure and post-closure liability to remove the liability recognized to December 31, 2022 under the old standard. The adoption of this standard did not require a tangible capital asset set up as the site has been closed.
- No asset retirement obligation was required as the Ministry of Environment has approved the discontinuation of monitoring of the site.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

21. CHANGES IN ACCOUNTING POLICIES, continued

Asbestos Obligation

- An increase of \$712,993 to the buildings tangible capital asset account, representing the cost of the liability at January 1, 2023 and an asset retirement obligation in the same amount.

22. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Township assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

The Township is exposed to the following risks in respect of certain of the financial instruments held:

(a) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss.

The Township reduces its exposure to credit risk by creating an allowance for bad debts when applicable. The Township monitors and assesses the collectability of accounts receivable based on past experience to derive a net realizable value.

In the opinion of management the credit risk exposure to the organization is low and is not material.

(b) Market risk

The Township is exposed to certain market risks regarding their investments. This risk is mitigated with the Township's investment policy.

(c) Liquidity risk

Liquidity risk is the risk that the Township cannot repay its obligations when they become due to its creditors.

The Township reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintains an adequate amount of cash to cover operating expenses.

In the opinion of management the liquidity risk exposure to the organization low and is not material.

In the opinion of management, the Township is not exposed to any significant interest rate, or currency risk.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS For the Year Ended December 31, 2023

	General				Infrastructure			Assets Under Construction	Totals
	Land and Land Improvements	Buildings and Building Improvements	Equipment	Vehicles	Roads and Bridges	Water Systems	Sewer Systems		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
COST									
Balance, beginning of year	6,302,922	24,157,360	3,399,312	5,699,517	32,979,833	6,259,041	29,277,613	2,239,024	110,314,622
Add: additions during the year	256,536	3,410,859	691,947	1,203,286	1,660,712	830,094	94,108	584,773	8,732,315
Less: disposals during the year	-	160,848	61,681	182,938	48,832	38,112	-	185,860	678,271
Asset retirement obligation	-	712,993	-	-	-	-	-	-	712,993
Balance, end of year	6,559,458	28,120,364	4,029,578	6,719,865	34,591,713	7,051,023	29,371,721	2,637,937	119,081,659
ACCUMULATED AMORTIZATION									
Balance, beginning of year	811,422	4,165,834	1,831,522	2,414,780	22,321,274	1,573,948	5,300,561	-	38,419,341
Add: additions during the year	74,748	731,527	258,742	253,009	871,544	124,461	638,871	-	2,952,902
Less: disposals during the year	-	160,848	61,011	151,838	48,406	35,825	-	-	457,928
Balance, end of year	886,170	4,736,513	2,029,253	2,515,951	23,144,412	1,662,584	5,939,432	-	40,914,315
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	5,673,288	23,383,851	2,000,325	4,203,914	11,447,301	5,388,439	23,432,289	2,637,937	78,167,344

Draft October 24, 2024

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2023

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sewer \$	Other Environmental Services \$	Recreation and Cultural Services \$	Planning and Development \$	OLG \$	Consolidated \$
Revenues									
Property taxation	3,174,477	3,558,223	3,002,917	-	230,553	1,151,174	524,773	-	11,642,117
User charges	387,458	229,216	2,977	1,999,432	84,680	168,778	36,447	-	2,908,988
Government transfers - operating	536,400	2,360	511,546	-	-	34,922	-	-	1,085,228
Government transfers - capital	-	-	-	73,020	-	2,000	-	-	75,020
Penalties and interest on taxes	379,895	-	-	-	-	-	-	-	379,895
Investment income	1,253,214	-	-	-	-	-	-	-	1,253,214
Donations	25,000	-	-	-	-	107,626	1,250	-	133,876
Other	224,058	-	19,823	-	-	-	-	-	243,881
Ontario Lottery and Gaming	-	-	-	-	-	-	-	330,078	330,078
Development charges earned	53,333	566,263	(210,762)	310,537	-	(29,685)	-	-	689,686
Canada Community-Building Fund earned	-	-	267,446	-	-	-	-	-	267,446
Total revenues	6,033,835	4,356,062	3,593,947	2,382,989	315,233	1,434,815	562,470	330,078	19,009,429
Expenses									
Salaries and benefits	1,335,492	1,050,102	1,022,481	204,276	84,256	881,156	462,740	-	5,040,503
Interest charges	-	-	-	219,950	-	-	-	-	219,950
Materials	633,571	402,242	806,466	400,961	9,498	598,072	69,568	-	2,920,378
Contracted services	318,243	1,515,940	174,352	753,640	366,565	120,753	48,681	-	3,298,174
Rents and financial	12,362	18,468	54,426	-	-	8,870	-	-	94,126
External transfers	-	104,826	-	-	-	-	-	-	104,826
Amortization	224,887	146,471	1,033,988	795,219	-	751,959	378	-	2,952,902
Loss (gain) on disposal of tangible capital assets	-	186,531	31,525	2,287	-	-	-	-	220,343
Total expenses	2,524,555	3,424,580	3,123,238	2,376,333	460,319	2,360,810	581,367	-	14,851,202
Net surplus/(deficit)	3,509,280	931,482	470,709	6,656	(145,086)	(925,995)	(18,897)	330,078	4,158,227

Draft October 25, 2024

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2022

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sewer \$	Other Environmental Services \$	Recreation and Cultural Services \$	Planning and Development \$	Consolidated \$
Revenues								
Property taxation	3,010,492	3,374,415	2,847,795	-	218,643	1,091,708	497,665	11,040,718
User charges	334,341	304,286	6,160	1,949,778	83,545	117,736	56,645	2,852,491
Government transfers - operating	532,707	1,600	-	-	-	22,394	44,622	601,323
Government transfers - capital	12,387	-	-	-	-	-	5,417	17,804
Other municipalities	28,300	-	-	-	-	-	-	28,300
Penalties and interest on taxes	319,616	-	-	-	-	-	-	319,616
Investment income	528,486	-	-	-	-	-	-	528,486
Donations	2,500	-	-	-	-	213,775	25,000	241,275
Other	117,842	-	118,966	-	-	-	-	236,808
Ontario Lottery and Gaming	478,010	-	-	-	-	-	-	478,010
Development charges earned	231,715	-	173,200	1,329,407	-	(132,616)	-	1,601,706
Canada Community-Building Fund earned	-	-	321,958	-	-	-	-	321,958
Total revenues	5,596,396	3,680,301	3,468,079	3,279,185	302,188	1,312,997	629,349	18,268,495
Expenses								
Salaries and benefits	1,208,141	872,977	876,264	173,743	72,324	717,959	485,287	4,406,695
Interest charges	-	-	-	228,949	-	-	-	228,949
Materials	470,728	330,797	1,046,254	211,708	14,253	561,902	118,900	2,754,542
Contracted services	365,120	1,520,706	159,171	719,540	343,108	89,556	47,181	3,244,382
Rents and financial	7,153	93,826	-	-	-	300	-	101,279
External transfers	-	99,825	-	-	-	-	-	99,825
Amortization	169,819	116,959	1,004,637	790,704	-	651,770	378	2,734,267
Loss (gain) on disposal of tangible capital assets	-	(2,281,054)	117,220	-	-	828,671	-	(1,335,163)
Total expenses	2,220,961	754,036	3,203,546	2,124,644	429,685	2,850,158	651,746	12,234,776
Net surplus/(deficit)	3,375,435	2,926,265	264,533	1,154,541	(127,497)	(1,537,161)	(22,397)	6,033,719

Draft October 25, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Township of Cavan Monaghan

Opinion

We have audited the financial statements of the Trust Funds of the Corporation of the Township of Cavan Monaghan (the Trust Funds), which comprise the statement of financial position as at December 31, 2023, the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Trust Funds as at December 31, 2023, and the continuity of the Trust Funds for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of 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 Trust Funds' 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 Trust Funds or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
November 4, 2024

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TRUST FUNDS STATEMENT OF FINANCIAL POSITION At December 31, 2023

	Baptie Trust \$	Endowment Trust \$	2023 Total \$	2022 Total \$
FINANCIAL ASSETS				
Cash	11	2,838	2,849	2,794
Due from Township	1,020	-	1,020	1,031
	1,031	2,838	3,869	3,825
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to Township	-	760	760	760
FUND BALANCES				
Capital	1,000	1,060	2,060	2,060
Income	31	1,018	1,049	1,005
	1,031	2,078	3,109	3,065
	1,031	2,838	3,869	3,825

TRUST FUNDS STATEMENT OF CONTINUITY For the Year Ended December 31, 2023

	Baptie Trust \$	Endowment Trust \$	2023 Total \$	2022 Total \$
BALANCES - beginning of year	1,031	2,034	3,065	3,104
RECEIPTS				
Interest earned	-	139	139	56
EXPENSES				
Scholarship	-	95	95	95
BALANCES - end of year	1,031	2,078	3,109	3,065

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TRUST FUNDS NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2023

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.

(a) Basis of Accounting

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

(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 Township's best information and judgment. Actual results could differ from these estimates.

Draft October 2023

**CORPORATION OF THE TOWNSHIP OF CAVAN
MONAGHAN**

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES

FINANCIAL STATEMENTS

DECEMBER 31, 2023

Draft October 25, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of the Township of Cavan Monaghan Public Libraries, the Members of Council, Inhabitants and Ratepayers of the Township of Cavan Monaghan

Qualified Opinion

We have audited the financial statements of the Township of Cavan Monaghan Public Libraries of the Corporation of the Township of Cavan Monaghan (the Board), which comprise the statement of financial position as at December 31, 2023, 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, 2023, 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 donations and fundraising, 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 donations and fundraising revenue, annual surplus and cash flows from operations for the years ended December 31, 2023 and 2022, and assets and accumulated surplus as at December 31, 2023 and 2022. Our opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this scope limitation. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

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.

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
November 4, 2024

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES STATEMENT OF FINANCIAL POSITION At December 31, 2023

	2023	2022
	\$	\$
FINANCIAL ASSETS		
Cash	173,237	136,427
Accounts receivable	5,503	20,005
TOTAL FINANCIAL ASSETS	178,740	156,432
LIABILITIES		
Accounts payable and accrued liabilities	24,541	19,868
Deferred revenue (note 2)	123,593	114,343
TOTAL LIABILITIES	148,134	134,211
NET FINANCIAL ASSETS	30,606	22,221
NON-FINANCIAL ASSETS		
Tangible capital assets (note 3)	75,512	69,235
Prepaid expenses	1,737	4,819
TOTAL NON-FINANCIAL ASSETS	77,249	74,054
ACCUMULATED SURPLUS (note 5)	107,855	96,275

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS For the Year Ended December 31, 2023

	Budget 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
REVENUES			
Township contribution - operating (note 7)	306,520	306,520	280,953
Township contribution - occupancy (note 7)	-	26,935	39,700
Township contribution - audit, insurance, payroll and IT (note 7)	-	14,517	17,277
Township contribution - development charges (note 7)	5,000	5,000	4,248
Township contribution - capital (note 7)	27,000	27,000	-
Province of Ontario	45,398	34,375	20,754
Government of Canada	547	546	1,640
User charges	2,600	4,682	3,592
Donations and fundraising	4,000	9,437	15,838
Contributed tangible capital assets	-	-	3,000
Other grants	-	2,000	-
TOTAL REVENUES	391,065	431,012	387,002
EXPENSES			
Salaries and benefits	304,797	306,513	263,731
Insurance (note 7)	-	6,467	7,828
Information technology	13,100	6,409	6,766
Training and development	2,515	1,561	1,631
Professional fees and honoraria (note 7)	1,640	6,539	8,492
Program and service materials	20,227	21,580	11,621
Telephone and utilities	7,500	7,016	3,087
Occupancy (note 7)	-	26,935	39,700
Office (note 7)	14,680	8,980	12,480
Amortization	26,077	27,432	26,077
TOTAL EXPENSES	390,536	419,432	381,413
ANNUAL SURPLUS	<u>529</u>	11,580	5,589
ACCUMULATED SURPLUS - beginning of year		96,275	90,686
ACCUMULATED SURPLUS - end of year		107,855	96,275

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the Year Ended December 31, 2023

	Budget 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
ANNUAL SURPLUS	529	11,580	5,589
Amortization of tangible capital assets	26,077	27,432	26,077
Acquisition of tangible capital assets	(25,000)	(33,708)	(12,715)
Contributed tangible capital assets	-	-	(3,000)
Change in prepaid expenses	-	3,081	(4,819)
INCREASE IN NET FINANCIAL ASSETS	1,606	8,385	11,132
NET FINANCIAL ASSETS - beginning of year	22,221	22,221	11,089
NET FINANCIAL ASSETS - end of year	23,827	30,606	22,221

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2023

	2023	2022
	\$	\$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus (deficit)	11,580	5,589
Items not involving cash		
Amortization of tangible capital assets	27,432	26,077
Contributed tangible capital assets	-	(3,000)
Change in non-cash working capital		
Accounts receivable	14,502	(4,146)
Prepaid expenses	3,081	(4,819)
Accounts payable and accrued liabilities	4,673	(62,168)
Deferred revenue	9,250	10,214
Net change in cash from operating activities	70,518	(32,253)
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(33,708)	(12,715)
NET CHANGE IN CASH	36,810	(44,968)
CASH - beginning of year	136,427	181,395
CASH - end of year	173,237	136,427

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. NATURE OF OPERATIONS

Cavan Monaghan Public Libraries is an unincorporated non-profit organization. The Cavan Monaghan Libraries are dedicated to working with its staff, members and clients to provide efficient service to meet the needs of the community.

The Cavan Monaghan Libraries house a new and up-to-date collection of books and other items to serve the Township of Cavan Monaghan, and has a reciprocal borrowing agreement with the neighbouring Otonabee South-Monaghan Township Library Board.

The Cavan Monaghan Libraries is a registered charity, and as such is exempt from income tax.

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.

(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.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

**TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended December 31, 2023**

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Accounts receivable	Amortized Cost
Accounts payable and accrued liabilities	Amortized Cost

Fair value category: The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

As there are no unrealized gains or losses on financial instruments to report, the Statement of Remeasurement Gains and Losses has not been presented in these financial statements.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) 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. Initial costs for tangible capital assets that were acquired or developed prior to 2009 were obtained using historical cost information or using current fair market values discounted by a relevant inflation factor to the point of acquisition. 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:

Computers and software	3 years
Furniture and equipment	10 years
Books and audio-visuals	7 years

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

(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) 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.

(g) Reserves and Reserve Funds

Certain amounts, as approved by the Board, 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.

(h) Inter-Entity Transactions

The Township of Cavan Monaghan Public Libraries is a Board of the Township of Cavan Monaghan 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. DEFERRED REVENUE

Deferred revenue consists of funding received from: the Township of Cavan Monaghan \$112,299 (2022 - \$114,343), the Province of Ontario \$5,200 (2022 - \$Nil), and the 2023-2024 Seniors Community Grant \$6,094 (2022 - \$Nil).

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2023

3. TANGIBLE CAPITAL ASSETS

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

	Books and audio- visuals \$	Furniture and equipment \$	Computers and software \$	2023 Totals \$	2022 Totals \$
COST					
Balance, beginning of year	173,426	94,214	76,018	343,658	356,160
Add: additions during the year	23,818	4,928	4,962	33,708	15,715
Less: disposals during the year	28,388	2,955	23,229	54,572	28,217
Balance, end of year	168,856	96,187	57,751	322,794	343,658
ACCUMULATED AMORTIZATION					
Balance, beginning of year	109,391	89,013	76,018	274,422	276,563
Add: additions during the year	24,121	1,657	1,654	27,432	26,077
Less: disposals during the year	28,388	2,955	23,229	54,572	28,217
Balance, end of year	105,124	87,715	54,443	247,282	274,423
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	63,732	8,472	3,308	75,512	69,235

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

4. PENSION AGREEMENTS

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

The Actuarial Opinion contained in the 2023 Annual Report disclosed total actuarial liabilities of \$136,185 million in respect of benefits accrued for service with actuarial assets of \$131,983 million indicating an actuarial deficit of \$4,202 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 Board does not recognize any share of the OMERS pension surplus or deficit.

The Board's required contributions to OMERS in 2023 were \$23,624 (2022 - \$17,021).

5. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2023	2022
	\$	\$
Surplus		
Operations	9,744	13,232
Invested In Capital Assets		
Tangible capital assets - net book value	75,512	69,235
Surplus	85,256	82,467
Reserves		
Working fund	2,068	3,068
Donation and fundraising reserve	10,147	10,728
IT hardware reserve	7,000	-
Future capital reserve	3,372	-
Total Reserves	22,587	13,796
Reserve Fund		
New Initiatives	12	12
	107,855	96,275

6. BUDGET FIGURES

The operating budget, approved by the Board, for 2023 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.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2023

7. INTER-ENTITY TRANSACTIONS

During the year, the Board entered into transactions with the Township of Cavan-Monaghan.

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 inter-entity expense transactions are as follows:

	2023	2022
	\$	\$
Allocated costs:		
Occupancy	26,935	39,700
Audit, insurance, payroll and IT	14,517	17,277
	41,452	56,977

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

TOWNSHIP OF CAVAN MONAGHAN PUBLIC LIBRARIES NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2023

8. CHANGES IN ACCOUNTING POLICIES

The Board has implemented the following sections which are now effective under the PSA Handbook: PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation, PS 3041 Portfolio Investments, PS 3450 Financial Instruments and PS 3280 Asset Retirement Obligations were adopted prospectively on January 1, 2023.

PS 1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 Foreign Currency Translation replaces PS 2600 Foreign Currency Translation. The standard provides comprehensive requirements for the recognition, measurement, presentation and disclosure of foreign currency transactions. The adoption of this standard did not have an impact on the Board's financial statements.

PS 3041 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments. The adoption of this standard did not have an impact on the Board's financial statements.

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. Financial instruments are included on the statement of financial position and are measured either at fair value or cost or amortized cost based on the characteristics of the instrument and the Board's accounting policy choices (see Note 1. Significant Accounting Policies). The new standard provides comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments. The adoption of this standard did not have an impact on the Board's financial statements.

PS 3280 Asset Retirement Obligations addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. The adoption of this standard did not have an impact on the Board's financial statements.

9. COMPARATIVE FIGURES

Certain comparative figures were restated, where required, to conform with the current year presentation.

10. COMMITMENT

During 2023, the Board entered into an equipment lease agreement with monthly payments of \$198 plus HST starting December 31, 2023 through to November 30, 2028.

**CORPORATION OF THE TOWNSHIP OF CAVAN
MONAGHAN**

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD

FINANCIAL STATEMENTS

DECEMBER 31, 2023

Draft October 25, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of the Millbrook Business Improvement Area Board, the Members of Council, Inhabitants and Ratepayers of the Township of Cavan Monaghan

Qualified Opinion

We have audited the financial statements of the Millbrook Business Improvement Area Board of the Corporation of the Township of Cavan Monaghan (the Millbrook Business Improvement Area), which comprise the statement of financial position as at December 31, 2023, 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 Millbrook Business Improvement Area as at December 31, 2023, 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 Municipal boards, the Millbrook Business Improvement Area derives revenue from donations, fundraising and sponsorship, 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 Millbrook Business Improvement Area. Therefore, we were not able to determine whether any adjustments might be necessary to donations, fundraising and sponsorship revenue, annual surplus/(deficit) and cash flows from operations for the years ended December 31, 2023 and 2022, and assets and accumulated surplus as at December 31, 2023 and 2022. Our opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this scope limitation.

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 Millbrook Business Improvement Area 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 Millbrook Business Improvement Area'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 Millbrook Business Improvement Area or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Millbrook Business Improvement Area'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 Millbrook Business Improvement Area'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 Millbrook Business Improvement Area'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 Millbrook Business Improvement Area 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
November 4, 2024

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD

STATEMENT OF FINANCIAL POSITION

At December 31, 2023

	2023	2022
	\$	\$
FINANCIAL ASSETS		
Cash	49,490	37,549
Due from Township of Cavan Monaghan (note 5)	19,816	14,696
TOTAL FINANCIAL ASSETS	69,306	52,245
LIABILITIES		
Accounts payable and accrued liabilities	3,341	-
NET FINANCIAL ASSETS	65,965	52,245
NON-FINANCIAL ASSETS		
Tangible capital assets (note 2)	2,503	2,881
Prepaid expenses	-	431
TOTAL NON-FINANCIAL ASSETS	2,503	3,312
ACCUMULATED SURPLUS (note 3)	68,468	55,557

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS For the Year Ended December 31, 2023

	Budget 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
REVENUES			
Township of Cavan Monaghan - tax levy (note 5)	15,902	14,318	14,000
Donations, fundraising and sponsorships	15,530	36,370	34,770
TOTAL REVENUES	31,432	50,688	48,770
EXPENSES			
Administration	4,000	2,274	1,602
Christmas in the Village	2,100	1,720	1,133
Professional fees	4,880	4,418	1,476
Ladies night	1,350	2,381	733
Decoration	6,190	9,706	6,960
Amortization	378	378	378
Car show	200	201	183
Contracted services	6,912	6,590	7,360
BIA dinner	200	153	1,763
Summer festival	7,000	8,101	11,905
Advertising and promotion	2,000	1,655	1,671
Donations and honoraria	200	200	250
TOTAL EXPENSES	35,410	37,777	35,414
ANNUAL SURPLUS/(DEFICIT)	<u>(3,978)</u>	12,911	13,356
ACCUMULATED SURPLUS - beginning of year		55,557	42,201
ACCUMULATED SURPLUS - end of year		68,468	55,557

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the Year Ended December 31, 2023

	Budget 2023 \$ (Unaudited)	Actual 2023 \$	Actual 2022 \$
ANNUAL SURPLUS/(DEFICIT)	(3,978)	12,911	13,356
Amortization of tangible capital assets	378	378	378
Change in prepaid expenses	-	431	(431)
INCREASE/(DECREASE) IN NET FINANCIAL ASSETS	(3,600)	13,720	13,303
NET FINANCIAL ASSETS - beginning of year	52,245	52,245	38,942
NET FINANCIAL ASSETS - end of year	48,645	65,965	52,245

Draft October 25, 2024

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2023

	2023	2022
	\$	\$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus	12,911	13,356
Items not involving cash		
Amortization of tangible capital assets	378	378
Change in non-cash assets and liabilities		
Due from Township of Cavan Monaghan	(5,120)	(5,783)
Prepaid expenses	431	(431)
Accounts payable and accrued liabilities	3,341	-
NET CHANGE IN CASH	11,941	7,520
CASH - beginning of year	37,549	30,029
CASH - end of year	49,490	37,549

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. NATURE OF OPERATIONS

The Millbrook Business Improvement Area Board (the "Board") is controlled by the Council of the Township of Cavan Monaghan. The Board's goal is promoting the Millbrook downtown business area.

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 Millbrook Business Improvement Area 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 is recognized when the amounts are received.

(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.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

**MILLBROOK BUSINESS IMPROVEMENT AREA BOARD
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended December 31, 2023**

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Due from Township of Cavan Monaghan	Amortized Cost
Accounts payable and accrued liabilities	Amortized Cost

Fair value category: The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

As there are no unrealized gains or losses on financial instruments to report, the Statement of Remeasurement Gains and Losses has not been presented in these financial statements.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) 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. Initial costs for tangible capital assets that were acquired or developed prior to 2009 were obtained using historical cost information or using current fair market values discounted by a relevant inflation factor to the point of acquisition. 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:

Signs	4 years
Benches	20 years
Bicycle racks	15 years

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

(e) Inter-Entity Transactions

The Millbrook Business Improvement Area Board is a Millbrook Business Improvement Area of the Township of Cavan Monaghan 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:

	Signs \$	Benches \$	Bicycle racks \$	2023 Totals \$	2022 Totals \$
COST					
Balance, beginning of year	4,322	4,642	2,193	11,157	11,157
Balance, end of year	4,322	4,642	2,193	11,157	11,157
ACCUMULATED AMORTIZATION					
Balance, beginning of year	4,322	2,784	1,170	8,276	7,898
Add: additions during the year	-	232	146	378	378
Balance, end of year	4,322	3,016	1,316	8,654	8,276
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	-	1,626	877	2,503	2,881

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

3. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2023	2022
	\$	\$
Surplus		
Operations	65,965	52,676
Invested In Capital Assets		
Tangible capital assets - net book value	2,503	2,881
	<hr/>	<hr/>
	68,468	55,557

4. BUDGET FIGURES

The operating budget, approved by the Millbrook Business Improvement Area, for 2023 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 Millbrook Business Improvement Area entered into transactions with the Township of Cavan Monaghan.

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

In addition, the Township provides accounting and administrative services to the Millbrook Business Improvement Area at no cost.

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

6. COMPARATIVE FIGURES

Certain comparative figures were restated, where required, to conform with the current year presentation.

CORPORATION OF THE TOWNSHIP OF CAVAN MONAGHAN

MILLBROOK BUSINESS IMPROVEMENT AREA BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

7. CHANGE IN ACCOUNTING POLICY

The Millbrook Business Improvement Area has implemented the following sections which are now effective under the PSA Handbook: PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation, PS 3041 Portfolio Investments, PS 3450 Financial Instruments and PS 3280 Asset Retirement Obligations were adopted prospectively on January 1, 2023.

PS 1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 Foreign Currency Translation replaces PS 2600 Foreign Currency Translation. The standard provides comprehensive requirements for the recognition, measurement, presentation and disclosure of foreign currency transactions. The adoption of this standard did not have an impact on the Board's financial statements.

PS 3041 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments. The adoption of this standard did not have an impact on the Board's financial statements.

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. Financial instruments are included on the statement of financial position and are measured either at fair value or cost or amortized cost based on the characteristics of the instrument and the Board's accounting policy choices (see Note 1. Significant Accounting Policies). The new standard provides comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments. The adoption of this standard did not have an impact on the Board's financial statements.

PS 3280 Asset Retirement Obligations addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. The adoption of this standard did not have an impact on the Board's financial statements.

8. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Millbrook Business Improvement Area assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

In the opinion of management, the Millbrook Business Improvement Area is not exposed to any significant credit, liquidity, interest rate or currency risk.

November 4, 2024

Members of Council
Township of Cavan Monaghan
988 County Road 10
Millbrook, Ontario
L0A 1G0

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

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Re: Audit of the Consolidated Financial Statements of the Township of Cavan Monaghan

Dear Members of Council:

We have been engaged to express an audit opinion on the consolidated financial statements of the Township of Cavan Monaghan ("the Township") for the year ended December 31, 2023. 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.

Auditor Independence

Canadian Auditing Standards ("CAS") require communications with audit committees, or other appropriate parties responsible for governance, at least annually, regarding all relationships between the Township and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Through our planning process, we identify any potential independence threats and communicate any concerns we identify. The Township, management and Council have a proactive role in this process, and are responsible for understanding the independence requirements applicable to the Township and its auditor. You must also bring to our attention any changes in the threshold status of the Township, any concerns you may have, or any knowledge of situations or relationships between the Township, management, personnel (acting in an oversight or financial reporting role) and our Firm, its partners/principals and audit team personnel that may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Ontario and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

ASSURANCE • TAX • ADVISORY

Baker Tilly KDN LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

In accordance with our professional requirements, we advise you that we are not aware of any relationships between the Township and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Accordingly, we hereby confirm that our audit 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.

Our Responsibilities as Auditor

As stated in the engagement letter, our responsibility as auditor of your Township is to express an opinion on whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Township in accordance with Canadian Public Sector Accounting Standards.

An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- Assessing the risk that the financial statements may contain material misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the accounting principles used, and their application;
- Assessing the significant estimates made by management;
- Concluding 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; and
- Evaluating 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.

As part of our audit, we will obtain a sufficient understanding of the business and internal control structure of the Township to plan the audit. This will include management's assessment of:

- The risk that the financial statements may be materially misstated as a result of fraud and error; and
- The internal controls put in place by management to address such risks.

The engagement team undertakes a documented planning process prior to commencement of the audit to identify concerns, addresses independence considerations, assesses the engagement team requirements, and plans the audit work and timing.

An audit does not relieve management or those responsible for governance of their responsibilities for the preparation of the Township's financial statements.

The firm maintains a system of quality management that supports the consistent performance of quality audit engagements.

Council's Responsibilities

Council's role is to act in an objective, independent capacity as a liaison between the auditor and management to ensure the auditor has a facility to consider and discuss governance and audit issues with parties not directly responsible for operations.

Council's responsibilities include:

- Being available to assist and provide direction in the audit planning process when and where appropriate;
- Meeting with the auditor as necessary and prior to release and approval of financial statements to review audit, disclosure and compliance issues;
- Where necessary, reviewing matters raised by the auditor with appropriate levels of management, and reporting back to the auditor their findings;
- Making known to the auditor any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or Independent Auditor's Report;
- Providing guidance and direction to the auditor on any additional work the auditor feels should be undertaken in response to issues raised or concerns expressed;
- Making such enquiries as appropriate into the findings of the auditor with respect to corporate governance, management conduct, cooperation, information flow and systems of internal controls; and
- Reviewing the draft financial statements prepared by management, including the presentation, disclosures and supporting notes and schedules, for accuracy, completeness and appropriateness, and approve the draft financial statements.

At the end of our audit, we are required to evaluate, as part of our audit, whether the two-way communication between us and the audit committee has been adequate for the purpose of the audit.

Audit Approach

Outlined below are certain aspects of our audit approach which are intended to help you in discharging your oversight responsibilities. Our general approach to the audit of the Township of Cavan Monaghan is to assess the risks of material misstatement in the financial statements and then respond by designing audit procedures.

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.

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 our responsibility to maintain professional skepticism throughout the audit. This recognizes the possibility that a material misstatement due to fraud could exist, notwithstanding our past experience of the honesty and integrity of the Township's management and the audit committee.

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.

The accounting policies adopted may be acceptable policies under Canadian Public Sector Accounting Standards; however, alternative policies may also be acceptable under Canadian Public Sector Accounting Standards. The Township and the Council have a responsibility to not adopt extreme or inappropriate interpretations of Canadian Public Sector Accounting Standards that may have inappropriate or misleading results. Alternative policies, if adopted, may produce significant changes in the reported results of the operations, financial position and disclosures of the Township.

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.

As described in the notes to the consolidated financial statements, the Township has adopted the following:

PSA sections which are now effective under the PSA Handbook: 1201 Financial Statement Presentation, 2601 Foreign Currency Translation, 3041 Portfolio Investments, 3450 Financial Instruments and 3280 Asset Retirement Obligations.

The impact of the adoption of these standards on the Township's consolidated financial statements is disclosed in notes to the financial statements.

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 auditor 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.

Risk-based

Our risk-based approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the financial statements to an appropriately low level. This means that we focus our audit work on higher risk areas that have a higher risk of being materially misstated.

Materiality

Materiality is used throughout the audit and in particular when:

- a) Identifying and assessing risk of material misstatement;
- b) Determining the nature, timing and extent of further audit procedures; and
- c) Evaluating the effect of uncorrected misstatements, if any, on the financial statements and in forming an opinion on the auditor's report.

Materiality is defined as:

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

We used an overall materiality of \$450,000 and a performance materiality of \$337,500.

Audit Procedures

The objective of the tests of controls is to evaluate whether certain controls operated effectively. The objective of the tests of details is to detect material misstatements in the account balances and transaction streams. Substantive analytical procedures are used to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time.

In response to our risk assessment and based on our understanding of internal controls, we adopted a substantive approach for the audit.

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.

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

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 determined that these misstatements will be corrected in the next fiscal year. 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 on internal controls to report to management.

- PS 3280 - Asset Retirement Obligations applies to fiscal years beginning on or after April 1, 2022.
- PS 3450 - Financial Instruments applies to fiscal years beginning on or after April 1, 2022.

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 very truly,

Baker Tilly KDN LLP

per: Joanna Park, 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
a) Totals		-	-	-	-
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		-	-	-	-
d) Effect of unadjusted misstatements from previous year's errors		-	-	-	-
e) Aggregate likely misstatements (c + d)		-	-	-	-
f) Final overall materiality		450,000	450,000	450,000	450,000
g) Amount remaining for further possible misstatement (f - e)		450,000	450,000	450,000	450,000

Township of Cavan Monaghan
988 County Road 10
Millbrook, Ontario
L0A 1G0

November 4, 2024

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

Attention: Joanna Park, CPA, CA

Dear Madam:

This representation letter is provided in connection with your audit of the consolidated financial statements of the Township of Cavan Monaghan (the "township") for the year ended December 31, 2023 for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that:

Financial statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 22, 2024 for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the consolidated financial statements are fairly presented in accordance therewith.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We have assessed that the township is able to continue as a going concern and the consolidated financial statements have been prepared on a going concern basis.
4. The methods, the data, and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
6. There have been no events subsequent to the date of the consolidated financial statements up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those consolidated financial statements and the related notes.
7. Unrecorded adjustments at year end are trivial in amount and nature, therefore the effects of unrecorded adjustments are, both individually and in the aggregate, immaterial to the consolidated financial statements.

8. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.
9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the consolidated financial statements.
10. We are aware of the environmental laws and regulations that impact on our township and we are in compliance. There are no known environmental liabilities, including liabilities under sections PS3260 - Liability for Contaminated Sites and PS3280 - Asset Retirement Obligations that have not been accrued for or disclosed in the consolidated financial statements.
11. We are aware of the environmental laws and regulations that impact on our township and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the consolidated financial statements.
12. The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
13. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
14. There are no derivative or off-balance sheet financial instruments held at year end.
15. We have made the appropriate determination, accounting and disclosure in the consolidated financial statements of the costs, assets and obligations associated with employee future benefits.
16. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
17. The township has satisfactory title to all assets, and there are no liens or encumbrances on the township's assets.

Information provided

18. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the consolidated financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the township from whom you determined it necessary to obtain audit evidence.
19. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
20. We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.
21. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the township and involves:
 - Management;

- Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
22. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the township's financial statements communicated by employees, former employees, analysts, regulators or others.
 23. We have disclosed to you, and the township has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.
 24. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
 25. We have disclosed to you the identity of the township's related parties and all the related-party relationships and transactions of which we are aware.
 26. The minute books of the township are a complete record of all meetings and resolutions of the township throughout the year and to the present date.

Journal entry approval

27. We approve of and acknowledge responsibility for the journal entries summarized in the accompanying schedule.

Yours very truly,

Kimberley Pope
Director of Finance/Treasurer

Township of Cavan Monaghan

Year End: December 31, 2023

**Baker Tilly proposed Journal Entries
for Management approval**

Date: 1/01/23 To 12/31/23

Number	Date	Name	Reference	Account No	Debit	Credit
BT01	12/31/23	OP . . . CAP Fund Adj for PSAB		01-00-000-00000-3950		286,152.43
BT01	12/31/23	Cap WWW Wat Admin . A/P - Infra Ont Loan		09-70-100-00000-2212	286,152.43	
		To adjust debt				
BT02	12/31/23	OP . . . Future Amount Liabilities	OO. 3	01-00-000-00000-2100		47,956.00
BT02	12/31/23	OP . . . Employee Future Benefits Liability	OO. 3	01-00-000-00000-2185	47,956.00	
		To record benefit expense and employee future amount liability per actuarial report.				
BT03	12/31/23	OP . . Cap Ast Bldg Impr TCA Acq		01-00-000-27002-1600	12,475.78	
BT03	12/31/23	OP . . Cap Ast Mach/Equip TCA Acq		01-00-000-27004-1600		7,650.98
BT03	12/31/23	OP . . Cap Ast Mach/Equip TCA Acq		01-00-000-27004-1600	28,024.47	
BT03	12/31/23	OP . . Cap Ast Veh (RS) TCA Acq		01-00-000-27005-1600	7,650.98	
BT03	12/31/23	OP . . Cap Ast Infra Sewer TCA Acq		01-00-000-27007-1600	94,108.12	
BT03	12/31/23	OP . . Cap Ast Infra Water TCA Acq		01-00-000-27008-1600		28,024.47
BT03	12/31/23	OP . . Cap Ast Infra Water TCA Acq		01-00-000-27008-1600		94,108.12
BT03	12/31/23	OP . . Work in Progress TWP TCA Acq		01-00-000-27013-1600		12,475.78
		To move asset #3458 from machinery and Equipment to Vehicles to match CityWide. And to move Asset #3485 to Machinery match CityWide. To move Sewer Additions from Water to match CityWide. Record Asset #3298 as in service				
BT04	12/31/23	Revenue (Loss) on Sale (Disposal) of TCA		01-1030-9912	31,099.45	
BT04	12/31/23	Revenue (Loss) on Sale (Disposal) of TCA		01-1030-9912	425.61	
BT04	12/31/23	Proceeds Sale of Property Capital Assets		01-4195-9740	670.93	
BT04	12/31/23	Proceeds Sale of Property Capital Assets		01-4195-9740	185,860.20	
BT04	12/31/23	Revenue (loss) on Sale (disposal) of TCA		01-1030-9917CB	2,286.73	
BT04	12/31/23	OP . . Cap Ast Mach/Equip Accum Deprec		01-00-000-27004-1710		670.93
BT04	12/31/23	OP . . Cap Ast Veh (RS) Accum Deprec		01-00-000-27005-1710		31,099.45
BT04	12/31/23	OP . . Cap Ast Infra Roads Accum Deprec		01-00-000-27006-1710		425.61
BT04	12/31/23	OP . . Cap Ast Infra Water Accum Deprec		01-00-000-27008-1710		2,286.73
BT04	12/31/23	CAP Fire . Design Concept Fire Hall Contracted Srv		02-50-000-12504-6150		185,860.20
		To correct disposal entries				
BT05	12/31/23	Unfinanced - CMCC Donation	C. 1	283.001		100,000.00
BT05	12/31/23	Unfinanced - CMCC Donation	C. 1	910.008	100,000.00	
BT05	12/31/23	OP . . . AR - P&F Sponsorship	C. 1	01-00-000-00000-1122	100,000.00	
BT05	12/31/23	OP R&C Bldgs CMCC Donations	C. 1	01-80-150-10018-4550		100,000.00
		To record Mario Cortellucci				

Township of Cavan Monaghan

Year End: December 31, 2023

**Baker Tilly proposed Journal Entries
for Management approval**

Date: 1/01/23 To 12/31/23

Number	Date	Name	Reference	Account No	Debit	Credit
donation into donations and record change in unfinanced capital						
BT06	12/31/23	Materials - Gravel	L. 1	01-4613-3438		96,949.70
BT06	12/31/23	OP . . . Inventory - Salt, Sand, Fuel, Gravel	L. 1	01-00-000-00000-1650	96,949.70	
To adjust inventory costs being expensed to balances carried in prior year						
BT07	12/31/23	OP . . . Due to/from Stuart Darling Trust	TRU.H80	01-00-000-00000-2360		95.00
BT07	12/31/23	OP . . . Liabilities - Other	TRU.H80	01-00-000-00000-2399	95.00	
To balance the trust and adjust opening numbers						
BT08	12/31/23	OP . . . AR - Province	C. 4	01-00-000-00000-1130	5,480.45	
BT08	12/31/23	OP Pol . . Recov Misc Rev	C. 4	01-55-000-00000-4701		5,480.45
To adjust province receivable						
BT09	12/31/23	OP . . . AR - Clerks Dept		01-00-000-00000-1118	68,571.95	
BT09	12/31/23	OP . . . HST Payable on Revenue (Net of Rebate)		01-00-000-00000-1193		7,884.15
BT09	12/31/23	OP-CAO-Admin--Recov Rev (Developer)		01-15-100-00000-4805		60,687.80
To reverse entry to write off legal costs receivable that were already written off in 2022 (Prior year BT03)						
BT10	12/31/23	OP Fin . . Capital Funded through TAX LEVY		01-25-000-00000-1911		3,626,083.00
BT10	12/31/23	OP Tax Mun Tax Gen Rsv Tsfr from Mun Tax Levy		01-30-300-30001-4910	3,626,083.00	
To clear 01-25-000-00000-1911 to zero						
BT11	12/31/23	OP Fin Grants Prov Grant OCIF		01-25-250-25008-4531		406,611.55
BT11	12/31/23	OP Fin Grants Prov Grant OCIF		01-25-250-25008-4531		73,020.32
BT11	12/31/23	OP Fin Grants Prov Grant OCIF		01-25-250-25008-4531		31,989.54
BT11	12/31/23	OP Fin Grants Prov Grant OCIF		01-25-250-25008-4531	434,867.00	
BT11	12/31/23	OP Fin Grants Prov Grant Rsv Tsfr		01-25-250-25008-4912		434,867.00
BT11	12/31/23	OP Wat . . RSV - Water RSV		01-70-000-00000-1938	73,020.32	
BT11	12/31/23	OP WW . . RSV - Wastewater RSV		01-75-000-00000-1939	31,989.54	
BT11	12/31/23	CAP PW Tran Ser Hot Mix Asphalt ARR Tsfr		02-60-625-62534-4922	406,611.55	
To adjust OCIF revenue						
BT12	12/31/23	Change in ARO liability		CB920.001	56,800.00	

Township of Cavan Monaghan

Year End: December 31, 2023

**Baker Tilly proposed Journal Entries
for Management approval**

Date: 1/01/23 To 12/31/23

Number	Date	Name	Reference	Account No	Debit	Credit
BT12	12/31/23	Landfill change		BT-4870-4100		56,800.00
BT12	12/31/23	OP . . . Landfill Post Closure Liability		01-00-000-00000-2105	56,800.00	
BT12	12/31/23	OP . . . Amounts to be Recovered - Landfill		01-00-000-00000-2180		56,800.00
		To reverse PY landfill liability				
BT13	12/31/23	Asbestos Obligation - Asset		BT-A01	712,993.26	
BT13	12/31/23	Asbestos Obligation - Liability		BT-L01		712,993.26
BT13	12/31/23	Amounts to be recovered - ARO		BT-SS01	712,993.26	
BT13	12/31/23	Change in ARO liability		CB920.001		712,993.26
		ARO - to set up the asset and liability at Jan 1, 2023				
BT14	12/31/23	Asbestos Obligation - Liability		BT-L01		27,806.74
BT14	12/31/23	Accretion expense - Fire Hall #1		BT-P01	18,467.76	
BT14	12/31/23	Accretion expense - Old Millbrook School		BT-P02	3,297.55	
BT14	12/31/23	Accretion expense - Cavan Depot (Roads)		BT-P03	469.20	
BT14	12/31/23	Accretion expense - Millbrook Arena		BT-P04	5,572.23	
BT14	12/31/23	Amounts to be recovered - ARO		BT-SS01	27,806.74	
BT14	12/31/23	Change in ARO liability		CB920.001		27,806.74
		To record accretion expense				
BT15	12/31/23	Accumulated amortization - ARO		BT-AA01		122,456.03
BT15	12/31/23	ARO - Fire Hall amortization		BT-AMR01	31,568.82	
BT15	12/31/23	ARO - Old School amortization		BT-AMR02	84,552.45	
BT15	12/31/23	ARO - Cavan Depot		BT-AMR03	2,005.13	
BT15	12/31/23	ARO - Arena		BT-AMR04	4,329.63	
		To record ARO amortization				
BT16	12/31/23	Net Change - Capital Fund Twp		01-9600-1102	6,388,620.12	
BT16	12/31/23	OP . . . CAP Fund Adj for PSAB		01-00-000-00000-3950		6,388,620.12
		To record change in equity invested in TCA				
BT17	12/31/23	Transfer		01-45-450-45000-4988	3,784.00	
BT17	12/31/23	OP Oth Ag Lib Alloc Srv All Mun Srv Allc Audit Fee		01-45-451-45001-6121		3,784.00
		to correct JE58307				

Township of Cavan Monaghan

Year End: December 31, 2023

Baker Tilly proposed Journal Entries

for Management approval

Date: 1/01/23 To 12/31/23

Number	Date	Name	Reference	Account No	Debit	Credit	
BT18	12/31/23	OP Fin Grants Prov Grant OCIF		01-25-250-25008-4531			
BT18	12/31/23	OP Fin Grants Prov Grant Rsv Tsfr		01-25-250-25008-4912			
BT18	12/31/23	OP R&C . . RSV - Parkland RSV Fund		01-80-000-00000-1943		7,200.00	
BT18	12/31/23	OP Plan RSV Recreation Land Rec Land		01-85-120-12004-4913	7,200.00		
		to correct JE58486 (portion done in BT11)					
BT19	12/31/23	OP CAO . Invest/CAP Gains Inv Inc Gen (75%)		01-15-000-15002-4601		727,220.00	
BT19	12/31/23	Transfer		01-15-000-15002-4988	727,220.00		
		to correct 58487					
BT20	12/31/23	Audit Fees		01-4250-3120		25,440.00	
BT20	12/31/23	transfer		01-25100-00000-4988	25,440.00		
BT20	12/31/23	OP Fin Admin . Cndtl Grant		01-25-100-00000-4503	30,000.00		
BT20	12/31/23	OP-IT-Admin.-Cndtl Grant		01-35-100-00000-4503	30,000.00		
BT20	12/31/23	OP-IT-Admin.-R/O Prior Yr Tsfr		01-35-100-00000-4988		60,000.00	
		to correct je 58231					
BT21	12/31/23	transfer		01-60-150-10003-4988	36,100.00		
BT21	12/31/23	OP-PW-Bldgs-PW Ops Centre-Loan (P&I) TWP Debentu		01-60-150-10003-7012		36,100.00	
		To correct je58235					
BT22	12/31/23	OP PW . . 2019-69 DCRF - Roads and Related		01-60-000-00000-1963		43,650.00	
BT22	12/31/23	OP PW . . 2019-69 DCRF - Roads and Related		01-60-000-00000-1963		15,680.00	
BT22	12/31/23	transfer		01-60-150-10003-4988	43,650.00		
BT22	12/31/23	Transfer		01-60-150-10020-4988	15,680.00		
BT22	12/31/23	OP R&C . . 2019-69 DCRF - Parks RSV Fund		01-80-000-00000-1967		15,680.00	
BT22	12/31/23	Transfer		01-80-150-10020-4988	15,680.00		
		to correct je58296					
BT23	12/31/23	OP R&C . . RSV - Parkland RSV Fund		01-80-000-00000-1943	7,200.00		
BT23	12/31/23	OP Plan RSV Recreation Land Rec Land		01-85-120-12004-4913		7,200.00	
		To reverse BT18					

Township of Cavan Monaghan

Year End: December 31, 2023

Baker Tilly proposed Journal Entries

for Management approval

Date: 1/01/23 To 12/31/23

Number	Date	Name	Reference	Account No	Debit	Credit
BT24	12/31/23	OP-Fin-.-RSV - OCIF		01-25-000-00000-1974	7,922.02	
BT24	12/31/23	OP-Fin-.-RSV - OCIF		01-25-000-00000-1974	31,989.54	
BT24	12/31/23	OP Wat . . RSV - Water RSV		01-70-000-00000-1938		39,911.56
		To reverse portion of C18				
BT25	12/31/23	OP Fin . . Capital Funded through TAX LEVY		01-25-000-00000-1911		68,355.00
BT25	12/31/23	OP Tax Mun Tax Gen Rsv Tsfr from Mun Tax Levy		01-30-300-30001-4910	68,355.00	
		To bring 1911 to 0				
BT26	12/31/23	OP . . . Surplus/Deficit		01-00-000-00000-3999		3,858,698.16
BT26	12/31/23	OP CAO . Invest/CAP Gains Inv Inc Gen (75%)		01-15-000-15002-4601	727,220.00	
BT26	12/31/23	Transfer		01-15-000-15002-4988		727,220.00
BT26	12/31/23	OP Fin . . RSV - Asset Replacement		01-25-000-00000-1951	727,219.74	
BT26	12/31/23	OP Fin BIA . A/P - HST due to BIA		01-25-299-00000-1193		5,783.04
BT26	12/31/23	OP R&C . . 2019-69 DCRF - Parks RSV Fund		01-80-000-00000-1967		727,219.74
BT26	12/31/23	CAP . . . Surplus/Deficit		02-00-000-00000-3999	4,635,459.14	
BT26	12/31/23	OP Wat . . . Surplus/Deficit		03-00-000-00000-3999		784,687.89
BT26	12/31/23	CAP Wat . . . Surplus/Deficit		04-00-000-00000-3999	13,709.95	
		To adjust opening numbers				
BT27	12/31/23	OP . . . CAP Fund Adj for PSAB		01-00-000-00000-3950	122,456.03	
BT27	12/31/23	OP-Fin-Rsv-Tsf from Rsv-CAP-Net Chg - CAP Fund TW		01-25-120-12001-6952		122,456.03
		To adjust equity in TCA already posted by client				
BT28	12/31/23	OP . . . Due to/from WWW OP Mlbk Reserve		01-00-000-00000-2318		369.26
BT28	12/31/23	OP Clerk Admin . Office Supplies		01-20-100-00000-6268	369.26	
		To adjust due to/from for fs purposes				
BT29	12/31/23	OP . . . Due to/from Stuart Darling Trust		01-00-000-00000-2360	95.00	
BT29	12/31/23	OP . . . Liabilities - Other		01-00-000-00000-2399		95.00
		To adjust client entry				
					21,023,405.04	21,023,405.04

From: noreply@esolutionsgroup.ca
To: [Cindy Page](#); [Karlie Hartman](#)
Subject: New Response Completed for Council Delegation Form
Date: October 15, 2024 9:52:58 AM

Hello,

Please note the following response to Council Delegation Form has been submitted at Tuesday October 15th 2024 9:49 AM with reference number 2024-10-15-001.

- **Date:**
10/15/2024
- **Meeting Date:**
11/4/2024
- **Subject:**
Suggestions related to 2025 Budget and the Strategic Plan
- **Name of Delegate:**
John Fallis
- **Address:**
531 Fallis Line
- **City:**
Millbrook
- **Province:**
Ontario
- **Postal Code:**
L0A 1G0
- **Phone Daytime:**
705 932 5568
- **Phone Evening:**
705 932 5568
- **Email:**

johnfallis@nexicom.net

- **Do you require any Accessibility Accommodation?**

No

- **Detailed statement of what you are seeking from Council.**

There are two parts to my suggestions.

The first is simple and is that you support the motion of the SolvethetheCrisis.ca Campaign.

The second part is more complex and involves a commitment to fund efforts to further the concept of having the senior levels of government take responsibility for essential social programs that cannot be supported by property taxes and fees for service.

The Simple Part

I believe it is in the best interest of members of our community to support the Ontario Big City Mayors' Solve the Crisis campaign.

The crisis described in their documents describes the same crisis that can be seen in our area.

The statement, "Municipalities have done everything we can, but we don't have the resources or expertise to take this on alone." is as true for us as it is for big cities.

Two of the requests of the Province address the main issue that all municipalities face.

- Provide municipalities with the tools and resources to transition those in encampments to more appropriate supports, when deemed necessary

- Commit to funding the appropriate services these individuals need, community by community where there are gaps in the system.

I don't believe I know any members of any Council who would say that they have so many resources that they can find homes and adequate care for the homeless people in their communities.

I see no downside to supporting this resolution.

The Complicated Part

This campaign provides an example of what I believe municipalities must do if we are going to build communities where all our children and or grandchildren have the opportunity to reach their full potentials. I am not a qualified researcher. You will be the judges of whether my observations are worthy of further consideration.

I am asking you to put money in the 2025 budget to explore opportunities to work with other organizations and/or individuals to persuade senior levels of government to acknowledge their financial responsibilities.

I am asking you to include the goal of working with other organizations to secure a fair deal for municipalities in your next Strategic Plan.

Reaching out to the School Board for example could be useful.

Receiving compensation for the negative impact on municipalities of the Bank of Canada's inflation target could be explored.

- **Do you have any documentation (i.e. Powerpoint presentation, letter, memo, photo etc.) that you would like to provide/make to Council**

Yes

- **Please include any documentation/presentation (i.e. images, brochures, correspondence etc.) material that will be attached to your deputation.**

1. [Municipal Motion in Support of SolvetheCrisis.ca Campaign .pdf](#)
[\[152.0 KB\]](#)

[This is an automated email notification -- please do not respond]

MOTION : *[insert name of your municipality or organization here]* supports the SolvethetheCrisis.ca Campaign and requests that the Provincial and Federal Governments take Action to Address the Growing Mental Health, Addictions and Homelessness Crisis in Ontario

Whereas there is a humanitarian crisis unfolding on the streets in our cities, large and small, urban and rural, across Ontario. The time for words is over, we need immediate action at all levels of government, starting with the Province of Ontario

Whereas the homelessness, mental health and addictions crisis continues to grow with 3432 drug related deaths in Ontario in 2023¹ and over 1400 homeless encampments across Ontario communities in 2023²; and

Whereas the province has provided additional funding and supports, such as the recent investment of \$378 million for HART Hubs and approximately 375 beds with wraparound supports, it does not adequately address the growing crisis and the financial and social impact on municipalities and regions across the province; and

Whereas municipalities and regions are stepping up and working with community partners to put in place community-specific solutions to address this crisis, but municipalities and regions lack the expertise, capacity, or resources to address these increasingly complex health care and housing issues alone; and

Whereas this is primarily a health issue that falls under provincial jurisdiction and municipalities and regions should not be using the property tax base to fund these programs; and

Whereas there is no provincial lead focused on this crisis leading to unanswered questions that span over a dozen ministries, and a lack of support to manage the increasing needs of those who are unhoused.

Therefore, be it resolved that *[insert name of your municipality here]* supports the SolvethetheCrisis.ca Campaign;

And calls on provincial and federal governments to commit to immediate action to solve the Humanitarian Crisis that Ontario is facing as the numbers of unhoused individuals and those suffering with mental health & addictions grows exponentially;

AND that the province officially makes Homelessness a Health Priority;

AND appoints a responsible Minister and Ministry with the appropriate funding and powers as a single point of contact to address the full spectrum of housing needs as well as mental health, addictions and wrap around supports;

AND that the provincial government strike a task force with broad sector representatives including municipalities, regions, healthcare, first responders, community services, the business community and the tourism industry to develop a *Made in Ontario Action Plan*;

¹ Office of the Chief Coroner, Ontario (2024). OCC Opioid Mortality Summary Q4 2023. [PDF] .

<https://odprn.ca/occ-opioid-and-suspect-drug-related-death-data/>

² [Homeless Encampments in Ontario. A Municipal Perspective. Association of Municipalities of Ontario. July 2024 -](#)

AND that this provincial task force reviews current programs developed by municipalities, regions and community partners that have proven successful in our communities, to ensure that solutions can be implemented quickly and effectively to tackle this crisis.

AND that the federal government is included in these conversations.

AND that both levels of government provide adequate, sufficient and sustainable funding to ensure that municipalities have the tools and resources to support individuals suffering with mental health and addictions, including unhoused people and those from vulnerable populations that may be disproportionately impacted;

And that this **[Council or Board]** calls on the residents of **[insert name of your municipality, region or organization here]** to join us in appealing to the provincial and federal governments for support by visiting SolveTheCrisis.ca and showing your support;

AND further that a copy of this motion be sent to:

- The Right Honourable Justin Trudeau, Prime Minister of Canada
- The Honourable Sean Fraser, Minister of Housing, Infrastructure and Communities of Canada
- The Honourable Doug Ford, Premier of Ontario
- The Honourable Sylvia Jones, Deputy Premier and Minister of Health
- The Honourable Paul Calandra, Minister of Municipal Affairs and Housing
- The Honourable Michael Parsa, Minister of Children, Community and Social Services
- The Honourable Michael Tibollo, Associate Minister of Mental Health and Addictions
- Local MPs
- Local MPPs and
- Ontario's Big City Mayors



**Minutes
The Township of Cavan Monaghan
Regular Council Meeting**

**Monday, October 21, 2024
11:30 a.m.
Council Chambers**

Those members in attendance were:

Council	Matthew Graham	Mayor
	Ryan Huntley	Deputy Mayor
	Nelson Edgerton	Councillor
	Gerry Byrne	Councillor
	Lance Nachoff	Councillor (joined 11:39 a.m.)

Staff	Yvette Hurley	CAO
	Cindy Page	Clerk
	Mark Froment	Deputy Clerk
	Bill Balfour	Fire Chief
	Kimberley Pope	Director of Finance/Treasurer
	Brigid Ayotte	Economic Development and Communications Officer
	Wayne Hancock	Director of Public Works
	Jessica Fradley	Water and Wastewater Technician
	Drew Hutchinson	Engineering Technician

1. Call to Order

Mayor Graham called the meeting to order at 11:30 a.m.

2. Land Acknowledgement

Mayor Graham recited the land acknowledgement.

3. Approval of the Agenda

R-2024-272

Moved by: Huntley

Seconded by: Edgerton

That the agenda for the Regular Council Meeting be approved as amended to add **Item 5.4 – Millbrook Arena** advice that is subject to solicitor-client privilege including communications necessary for that purpose.

Carried

4. Disclosure of Pecuniary Interest and the General Nature Thereof

There were no pecuniary interests noted.

5. Closed Session

Councillor Nachoff joined the meeting at 11:39 a.m.

5.1 Resolution to move into Closed Session

R-2024-273

Moved by: Edgerton

Seconded by: Huntley

That the Council for the Township of Cavan Monaghan move into Closed Session under Section 239(2) of the Municipal Act (2001), as amended, to consider:

personal matters about an identifiable individual, including municipal or local board employees; and labour relations or employee negotiations; and advice that is subject to solicitor-client privilege including communications necessary for that purpose.

Carried

5.2 Minutes of the Closed Session held August 12, 2024

5.3 Jane Mizanski, Gallagher Benefit Services (Canada) Group Inc. - Pay Equity Review

5.4 Millbrook Arena – Mayor Graham

Mayor Graham recessed Closed Session at 12:55 p.m. Council will reconvene at the end of Regular Session to discuss the added item **5.4 Millbrook Arena**.

Regular Session – 1:00 p.m.

Mayor Graham reconvened the meeting at 1:00 p.m.

6. Report from Closed Session

Mayor Graham spoke to the Closed Session discussion and presentation from Jane Mizanski, Gallagher Benefit Services regarding the Pay Equity Review for Non-Union Employees for the Township of Cavan Monaghan.

R-2024-274

Moved by: Byrne

Seconded by: Nachoff

That Council receive the Non-Union Compensation Review Final Report from Jane Mizanski, Gallagher Benefit Services Group Inc. and it be added to the agenda as additional information; and

That Council has carried out a Non-Union Compensation Review to ensure that the Township is compliant with the Pay Equity Act; and

That Council adopt the revised Salary Grid for Non-Union Employees by utilizing a 60th percentile pay policy; and

That the Salary Grid for Non-Union Employees come into force and effect by November 1st, 2024.

Carried

7. Minutes

7.1 Minutes of the Regular Meeting held October 7, 2024

R-2024-275

Moved by: Byrne

Seconded by: Nachoff

That the minutes of the Regular Meeting held October 7, 2024 be approved as presented.

Carried

8. Minutes from Committees and Boards

8.1 Cavan Monaghan Public Library Board Meeting Minutes of September 17, 2024

R-2024-276

Moved by: Nachoff

Seconded by: Huntley

That the minutes of the Cavan Monaghan Public Library Board Meeting held September 17, 2024 be received for information.

Carried

9. Reports

9.1 Report - PEB 2024-48 Provincial Planning Statement, 2024

R-2024-277

Moved by: Byrne

Seconded by: Nachoff

That Council receive Report PEB 2024-48 for information.

Carried

9.2 Report - Public Works 2024-22 RFQ PW-24-01 Brookside Street Storm Sewer Construction

R-2024-278

Moved by: Huntley

Seconded by: Nachoff

That Council award the Brookside Street Storm Sewer Construction RFQ-PW-24-01, Phase 1 to Nick Carchidi Excavating at the RFQ amount of \$85,362.71 with net municipal H.S.T. of \$1,502.38 and a 10% contingency of \$8,686.51. The total RFQ amount is \$95,551.60 as approved within the 2024 Capital Budget under Brookside Street Reconstruction; and That Council award the Brookside Street Storm Sewer Construction RFQ-PW-24-01, Phase 2 to Nick Carchidi Excavating at the RFQ amount of

\$110,475.36 with net municipal H.S.T. of \$1,944.37 and a 10% contingency of \$11,241.97. The total RFQ amount is \$123,661.70 to be funded through pre-approval in the amount of \$125,000.00 in the 2025 Public Works Capital Budget for the Brookside Street Storm Sewer Construction.

Carried

9.3 Report - CAO Report and Capital Status

R-2024-279

Moved by: Huntley

Seconded by: Nachoff

That Council receive report CAO Report and Capital Status for information.

Carried

9.4 Council/Committee Verbal Reports

Councillor Nachoff spoke to his attendance at the Kawartha Conservation Authority Meeting noting they passed the 2025 preliminary budget for consideration for the Conservation Levy.

Councillor Byrne spoke to attending a new technology demonstration for a wastewater system partnership that Fleming College is undertaking.

R-2024-280

Moved by: Nachoff

Seconded by: Huntley

That Council receive the Council/Committee verbal reports for information.

Carried

10. General Business

There was no General Business.

11. Correspondence for Information

There was no Correspondence for Information.

12. Correspondence for Action

There was no Correspondence for Action.

13. By-laws

13.1 By-law No. 2024-56 being a by-law to regulate traffic and parking within the limits of the Township of Cavan Monaghan

R-2024-281

Moved by: Nachoff

Seconded by: Edgerton

That By-law No. 2024-56 being a by-law to regulate traffic and parking within the limits of the Township of Cavan Monaghan be read a first,

second and third time and passed this 21st day of October signed by the Mayor and Clerk and the Corporate Seal attached.

Carried

14. Unfinished Business

There was no Unfinished Business.

15. Notice of Motion

There were no Notices of Motion.

5.4 Millbrook Arena – Mayor Graham

R-2024-282

Moved by: Byrne

Seconded by: Huntley

That the Council for the Township of Cavan Monaghan move into Closed Session under Section 239(2) of the Municipal Act (2001), as amended, to consider: advice that is subject to solicitor-client privilege including communications necessary for that purpose.

Carried

Council rose from Closed Session and Mayor Graham provided a verbal update on the status of the Arena located at 4 Needlers Lane, known as the Old Millbrook Arena. Mayor Graham noted we had received legal advice on Friday to close the Arena due to a recent air quality test and that air sampling testing is being currently conducted to ensure the health and safety of the users and community.

16. Confirming By-law

16.1 By-law No. 2024-57 being a by-law to confirm the proceedings of the meeting held October 21, 2024

R-2024-283

Moved by: Byrne

Seconded by: Nachoff

That By-law No. 2024-57 being a by-law to confirm the proceedings of the meeting held October 21, 2024 be read a first, second and third time and passed this 21st day of October signed by the Mayor and Clerk and the Corporate Seal attached.

Carried

17. Adjournment

R-2024-284

Moved by: Byrne

Seconded by: Edgerton

That the Regular Council Meeting of the Township of Cavan Monaghan adjourn

at 2:43 p.m.

Carried

Matthew Graham
Mayor

Cindy Page
Clerk

Minutes
The Township of Cavan Monaghan
Millbrook Valley Trails Advisory Committee
Monday, September 23, 2024
4:00 p.m.
Council Chambers – Hybrid Room

Those members in attendance:

Robert Jackson	Chair (joined at 4:18 p.m.)
Maureen McDonald	Vice Chair
John Fallis	
David D'Agostino	
Kirk Hillsley	
Griffen Brown	
Gary Wall	
Lance Nachoff	Councillor
Meredith Carter	ORCA

Those members in attendance:

Mark Froment	Deputy Clerk
Chris Allison	Parks and Facilities Manager

1. Call to Order

Vice Chair Maureen McDonald called the meeting to order at 4:06 p.m.

2. Land Acknowledgement

Vice Chair Maureen McDonald recited the land acknowledgement.

3. Approval of the Agenda

Moved by: Hillsley

Seconded by: Fallis

That the agenda for the Millbrook Valley Trails Advisory Committee meeting held September 23, 2024, be approved as presented.

Carried

4. Disclosure of Pecuniary Interest and the General Nature Thereof

There were no pecuniary interests noted.

5. Minutes

5.1 Minutes of the meeting held April 24, 2023

5.2 Minutes of the meeting held May 15, 2023

5.3 Minutes of the meeting held June 24, 2024

Moved by: Nachoff

Seconded by: Brown

That the minutes for the Millbrook Valley Trails Advisory Committee meetings held April 24, 2023, May 15, 2023, and June 24, 2024, be approved as presented.

Carried

6. Reports

6.1 Financial Report – Chris Allison

Chris Allison provided an update on the Committee's finances.

Moved by: Fallis

Seconded by: Brown

That the Millbrook Valley Trails Advisory Committee receive the Financial Report for information.

Carried

6.2 ORCA Update - Meredith Carter

Meredith Carter provided an update from ORCA noting they had hired a new manager of corporate services.

Moved by: Fallis

Seconded by: Nachoff

That the Millbrook Valley Trails Advisory Committee receive the ORCA Update for information.

Carried

Chair Robert Jackson joined the meeting at 4:18 p.m.

6.3 Trail Report – Jackson/Hillsley

Moved by: Brown

Seconded by: D'Agostino

That the Millbrook Valley Trails Advisory Committee receive the Trail Report for information.

Carried

7. General Business

7.1 2025 Budget Discussion

Moved by: Nachoff

Seconded by: McDonald

That the Millbrook Valley Trails Advisory Committee defer the decision of the 2025 budget request to the meeting of October 28, 2024.

Carried

Gary Wall left the meeting at 5:42 p.m.

7.2 2024 Work Plan

Moved by: Fallis

Seconded by: McDonald

That the Millbrook Valley Trails Advisory Committee approve the updates for the work plan.

Carried

7.3 Items for next meeting

- Updated Signage and Brochures
- 2025 Budget Discussion
- Clarification on Committee Scope
- Bridge Dedication

Moved by: Fallis

Seconded by: Nachoff

That the Millbrook Valley Trails Advisory Committee add four (4) items to the agenda for the October 28, 2024, Millbrook Valley Trails Advisory Committee meeting.

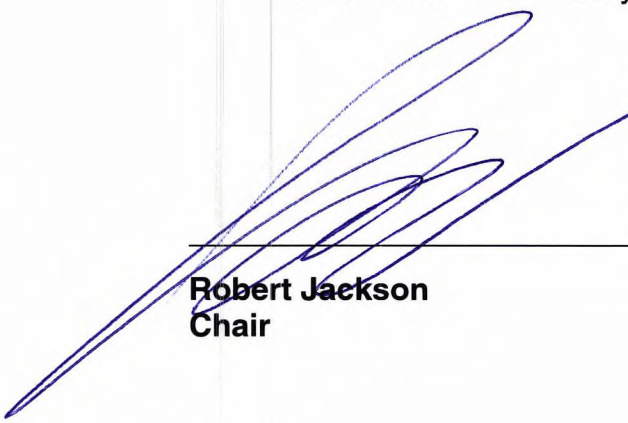
8. Adjournment

Moved by: Nachoff

Seconded by: D'Agostino

That the Millbrook Valley Trails Advisory Committee adjourn at 5:57 p.m.

Carried



Robert Jackson
Chair



Mark Froment
Deputy Clerk



Fire Department

988 County Road 10 **Tel:** 705-932-2765
 Millbrook, Ontario **Fax:** 705-932-3458
 L0A 1G0
www.cavanmonaghan.net

To:	Emergency Management Program Committee
Date:	October 17, 2024
From:	Township of Cavan Monaghan CEMC Bill Balfour
Report Number:	Emergency Management Program Committee 2024-01 Minutes
Subject:	Emergency Exercise & Compliance for 2024

An annual review of the Township’s Emergency Management Program: Hazard Identification & Risk Assessment (HIRA) document is required by the Office of Treasury Board Secretariat for annual compliance pursuant to the Emergency Management and Civil Protection Act and Ontario Regulation 380/04 and By-law No.2021-73.

2023 Compliance

The Township of Cavan Monaghan submitted all compliance documentation to the Province on December 11, 2023. On April 15, 2024, the Township received communication (Attachment No. 1) that the Township has “satisfied all thirteen (13) program elements required under the EMCPA.” The Township staff continues to work diligently to ensure that we achieve the same result for 2024.

2024 Emergency Exercise and Training

Exercise

A training exercise was completed on February 29, 2024, with The Cavan Monaghan Emergency Control Group Members. The exercise was designed and presented by the Ontario Ministry of Natural Resources and Forestry and presented by Kenneth Cox at the Cavan Monaghan Community Centre / Emergency Operations Centre.

Content covered in the exercise was forest fire (Hazard No. 3 identified in HIRA), including tabletop exercise. The Township’s Emergency Management Team Member Dylan Armstrong completed an After-Action Report (Attachment No. 2) following the training and exercise.

Training

- On February 29, 2024, members were guided through education on forest fire emergency procedures followed by a scenario-based tabletop exercise. An After-Action Report (AAR) has been prepared (Attachment No. 2)



Fire Department

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- On February 1, 2024, MCG members were emailed their roles and responsibilities.

Communications

The Fire Chief has been advised that TAS Paging will be ceasing the paging portion of their services. In conjunction with the other municipalities that make up the County of Peterborough, various avenues for paging services have been researched extensively. Following discussions, the County Chiefs are in agreement that the preferred service provider Bell Canada to fulfill all the needs of the various municipalities. Council approved report no. 2024-02 on May 6, 2024, Bell paging is expected to be fully operational by early 2025.

Testing was completed concerning the Township's communication system on February 2, 2024, via TAS-PAGE communications regarding calling the Municipal Control Group Members to verify contact numbers are correct. The test was successful.

Emergency Events 2024

Email Breach

The Township of Cavan Monaghan experienced one (1) email breach incident since the last program committee meeting, on February 22, 2024, a phishing email was sent from an internal staff email which was logged in from outside of Canada. Following this, the individual whose account was targeted was not receiving any emails as they were being re-routed to an external email account. There were several other staff which were targeted in the following days. IT advised all staff to change their passwords (Attachment No. 3), there has been no issues regarding this event since February 29, 2024.

Microsoft/CrowdStrike Outage

On July 19, 2024, Microsoft experienced an outage due to a CrowdStrike update containing a bug sent out. The Township remained unaffected as the Township does not use CrowdStrike. The Township completed a 1001 form to track a timeline of events so that there were to be an impact to Township processes. The industries which were predominantly impacted by the outage were airports, hospitals, 911 systems, and government agencies. There was no impact to the Township or the Township's dispatch systems.



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Emergency Management Ontario

2023 Annual Report

On April 9, 2024, The Treasury Board Secretariat of Emergency Management Ontario, released the Ontario's Provincial Emergency Management Strategy and Action Plan: 2023 Annual Report (Attachment No. 4). The annual report shows the progress made in the last year as well as continued actions moving forward within the province of Ontario. Key points identified in the report include.

- Strengthened collaboration through coordinated responses to emergencies across the province, including during challenging flood and wildland fire seasons.
- Enhanced public education and support for emergency management partners, including the delivery of 336 emergency management courses for 13,847 participants and launch of the "Exercise in a Box" program.
- Launched the Community Emergency Preparedness Grant to help communities and organizations across Ontario purchase critical supplies, equipment and deliver training and services towards local emergency preparation and response as part of \$110 million over the next three years announced in the 2023 Ontario Budget.

Proposed modernization of the Emergency Management and Civil Protection Act

Emergency Management Ontario sent a memorandum to all CEMC's outlining a phased approach to modernizing the Province's Emergency Management approach. The following were the five areas of focus outlined for the first phase:

1. The scope of an emergency and emergency management,
2. One window approach to provincial emergency management coordination
3. Enhancing coordination between government, broader public sector, and external partners.
4. Improving the consistency, quality and inclusivity of emergency management programs.
5. Reflecting how Ontario works with First Nations in emergency management.



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Public Education Completed in 2024

Social Media

- This year's public education efforts focused on Emergency preparedness and 72-hour emergency kits. Messaging was sent through the Township Social media accounts (Attachment No. 5) and website.
- We sent out approximately 56 posts from October 1, 2023 to date, (April 8, 2024) via X, Facebook, and Instagram. We have attached a link to each post, i.e. Public Health; the link will automatically bring them to the appropriate site.
- Emergency Preparedness – Useful Tools for Being prepared, Flood information, Generator information Family Emergency Survival Kit Pet Emergency Survival kit all located on our new municipal website
<https://www.cavanmonaghan.net/en/live-here/emergency-preparedness.aspx>
- In conjunction with our 2024 emergency exercise, the Township posted FireSmart messaging

Township Website

- Emergency Preparedness Week (May 5-11, 2024) to be displayed at Fire Stations.
- 72 Hour Kit
- Flood Information
- Generator Safety Information
- Solar eclipse safety

Public Events

The Fire Department attended the following public events since the last meeting

- Christmas in the Village on Thursday, December 7, 2023
- Family Day event at Cavan Monaghan Community Centre on Sunday, February 19, 2024
- March Break Public Education to Helping Hands Day Care and Cavan Monaghan March Break Camps on Thursday, March 14, 2024
- Millbrook Fishing Derby April 27, 2024
- The Millbrook Fair June 6-9, 2024
- Touch a Truck 2024 September 14, 2024



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The Fire Department have plans to attend the following in the remainder of the 2024 – 2025 calendar year

- Christmas in the Village 2024
- Family Day 2025
- March Break 2025
- Millbrook Fishing Derby 2025
- Ladies Night 2025
- The 2025 Millbrook Fair
- Touch a Truck 2025
- Christmas in the Village 2025

Municipal IMS Emergency Plan 2024 Updates

All updates made in accordance with communication received by respective organizations and persons. Current as of dates identified in the update.

Changes to Binder 1

- All appendices containing contact information merged into one appendix
- In accordance with 2023 EMPC meeting, appendices re-identified numerically as they were previously alphabetically identified. (Attachment No. 6)
- **Appendix 1 Added with an INDEX**
 - Appendices included:
 - Appendix 1.1
 - Fan Out and First Line of Response
 - Appendix 1.2
 - Second Line of Response
 - Appendix 1.3
 - Third Line of Response
 - Appendix 1.4
 - Designated Reception Centers
 - Appendix 1.5
 - Disaster Trust
 - Appendix 1.6
 - CEMC Contact List
 - Appendix 1.7
 - County MOC Contact List
 - Appendix 1.8

- County EIO Contact List
 - Appendix 1.9
 - Cavan Monaghan Phone List
 - Appendix 1.10
 - Ganaraska Forest Committee
 - Appendix 1.11
 - Critical Infrastructure Identification Chart
 - Appendix 1.12
 - Response Resource Database
- Appendix 1.1 Fan Out and First Line of Response updated to June 21, 2024
- Appendix 1.2 2nd Line updated to June 21, 2024
- Appendix 1.3 3rd Line updated to June 21, 2024
- Appendix 1.4 Designated Reception Centers updated June 21, 2024
- Appendix 1.5 Disaster Trust updated June 14, 2024
- Appendix 1.6 CEMC Contact List updated June 28, 2024
- Appendix 1.7 MOC Contact List updated April 12, 2024
- Appendix 1.8 EIO Contact List updated November 12, 2022
- Appendix 1.9 Cavan Monaghan Employee Phone List updated June 21, 2024
- Appendix 1.10 Ganaraska Forest Committee updated April 28, 2024
- Appendix 1.11 Critical Infrastructure Identification Chart updated May 31, 2024
- Appendix 1.12 Response Resource Database updated June 7, 2024
- Appendix 1 Employee Phone List updated to April 15, 2024 to most current list.
- Appendix 2 replaced with page redirecting to Appendix 1 updated April 16, 2024
- Appendix 3 replaced with page redirecting to Appendix 1 updated April 16, 2024
- Appendix 4 replaced with page redirecting to Appendix 1 updated April 16, 2024
- Appendix 5 replaced with page redirecting to Appendix 1 updated n April 16, 2024
- Appendix 7 Designated Reception Centers Contacts updated June 7, 2024
- Appendix 11 EIO Contact List replaced with page redirecting to Appendix 1 updated April 16, 2024
- Appendix 11 CEMC Contact List replaced with page redirecting to Appendix 1 updated April 16, 2024
- Appendix 11 Peterborough County Emergency Plan Activation Procedure for the County Control Group updated June 28, 2024
- Appendix 11 County MOC Contact List replaced with page redirecting to Appendix 1 on April 16, 2024
- Appendix 13 replaced with page redirecting to Appendix 1 updated May 13, 2024
- Appendix 19 updated June 7, 2024
- Appendix 17 Red Cross Agreement dated 2010 however all expenses will be charged at current rates.

- Appendix 21 replaced with page redirecting to Appendix 1 updated April 16, 2024

Changes to Binder 2

- Tab 6 Business Continuity Plan Recovery Time Objectives updated throughout April 8, 2024
- Tab 8 Hydro One Fact Sheet Updated May 10, 2024
- Tab 13 Enbridge External Agency Procedures Manual Updated May 17, 2024
- Tab 14 Ganaraska Forest Committee Contact list redirecting to Appendix 1 Binder 1 and updated May 3, 2024
- Tab 17 - Peterborough Municipal Airport - Airport Emergency Response Plan is updated July 12, 2024
- Tab 20 Cavan Monaghan Source Water Emergency Protection Plan May 2024 and Appendix A -Trent Source Protection Plan May 31, 2024
- Tab 21 – 211 Central east Contacts for Municipalities updated June 14, 2024
- Tab 22 – Cavan Monaghan Millbrook Dam Response Plan revised June 7, 2024

Recommendations for updates to be made for 2025

- None to be brought forward.

Emergency Operations Centre (MOC) Communications

- Phones for the MOC communications were tested on Friday, March 22, 2024, which is connected to a power outlet and internet. Protective Service Administrator, Cassidy Als and Emergency Management Team Member, Dylan Armstrong conducted the test without any difficulties.
- Testing was completed concerning the Township’s communication system on February 2, 2024, via TAS-PAGE communications regarding calling the Municipal Control Group Members to verify contact numbers are correct. The test was successful.

Updates the Committee needs to be aware of

1. All appendices were reidentified numerically

Hazard Identification Risk Assessment (HIRA) Updates

- Staff have reviewed the HIRA Prioritized List of Hazards (33 Hazards) and their ranking and risk identification, there are no recommended updates for the 2024 HIRA
- Updates requested by the committee;
 - None for 2024

Changes to HIRA Binder as identified in the 2023 EMPCA Meeting Minutes

- Appendix 1 Hazard Info Sheets:
 - #23 - Critical Infrastructure Failure within the Township Organization updated from 5 to 6
- Appendix 2 Past Occurrence Hazard Info Sheets Table of Contents updated with past dates that the sheets were updated with but not the table of contents.
- Appendix 2 Past Occurrence Sheets
 - #23 - Critical Infrastructure Failure within the Township Organization updated to include Email Breach which occurred on February 22, 2024 - February 29, 2024
- Appendix 3 Community Risk Assessment Grid Critical Infrastructure Failure within the Township Organization updated from 5 to 6
- Appendix 4 Prioritized List of Hazards Critical Infrastructure Failure within the Township Organization updated from 5 to 6

Critical Infrastructure Identification Chart (Appendix 8) Updates

- Replaced with page redirecting to Appendix 1 June 7, 2024
- Content Verified in 2024

Response Resource Database (HIRA Appendix 9) Updates

- Replaced with page redirecting to Appendix 1 June 7, 2024
- Content Verified in 2024

Business Continuity Plan (BCP)

- Appendix 5 Critical Infrastructure Failure within the Township Organization updated from 5 to 6



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Appendix G – Township Department Recovery Time Objectives with Criticality Rating

Amendment

- ✓ On March 22, 2024, Directors were given a copy of the Recovery Time Objective via email for review. No changes were identified

By-laws Update/Revisions for 2024

- Reviewed By-law No.2021-73, by-law to adopt an Emergency Management Program and Emergency response Plan and to meet other requirements under the *Emergency Management and Civil Protection Act*. No updates proposed for 2024. No changes being recommended or required for committee consideration for 2024.

Attachments:

1. Township of Cavan Monaghan 2023 Compliance Letter
2. 2024 Emergency Exercise After Action Report
3. Email Breach – Intentionally omitted due to potential interruption of operations or services as per Section 10 of the Emergency Management and Civil Protection Act.
4. Ontario's Provincial Emergency Management Strategy and Action Plan: 2023 Annual Report memo
5. Social Media posts from October 2023 – March 2024
6. List of reidentified Appendices

Acceptance of Report

Moved by: Matthew Graham, Mayor/Policy Group

Seconded by: Bill Balfour, Fire Chief/CEMC

Carried.

Treasury Board Secretariat
Emergency Management Ontario
25 Morton Shulman Avenue
Toronto ON M3M 0B1
Tel: 647-329-1200

Secrétariat du Conseil du Trésor
de la gestion des situations d'urgence
Ontario
25 Morton Shulman Avenue
Toronto ON M3M 0B1
Tél. : 647-329-1200



April 15, 2024

Township of Cavan Monaghan

Dear Bill Balfour - CEMC:

Emergency Management Ontario (EMO) is proud to support your efforts to deliver on our common mission to ensure Ontarians are safe, practiced and prepared before, during and after emergencies.

The Emergency Management and Civil Protection Act (EMCPA) requires each municipality to develop and implement an Emergency Management (EM) program that includes:

- Municipal hazard and identification risk assessment;
- Municipal critical infrastructure list;
- Municipal emergency plan;
- Program By-law;
- Annual Review;
- Annual training;
- Annual exercise;
- Public education program;
- An Emergency Operations Center;
- A Community Emergency Management Coordinator;
- An Emergency Management Program Committee;
- A Municipal Emergency Control Group (MECG) and;
- An Emergency Information Officer.

Emergency Management Ontario (EMO) assists municipalities by making available our Field Officers and other resources to provide advice and guidance, deliver training, participate in exercises, and other advisory services including annually advising municipalities on achieving their EMCPA requirements.

Thank you for sharing your EM program related information and the effort undertaken to do so. Upon review of the documentation submitted, EMO is pleased to advise that our assessment indicates that your municipality has satisfied all thirteen (13) program elements required under the EMCPA.

Congratulations on your municipality's efforts in meeting your EMCPA requirements in

2023.

You may also be interested in learning of the following information for further context:

- 412 of 444 municipalities sought EMO's advice on their progress to meet their EMCPA requirements in 2023, of which 405 were advised they appeared to satisfy their EMCPA requirements.
- Of the 7 municipalities who were advised they did not appear to meet all 13 program elements required under the EMCPA, the most prevalent reasons were:
 - Not designating an Emergency Information Officer;
 - CEMC did not complete training;
 - Not completing the annual MECG training; and/or
 - Not completing an annual review of their EM program.

There is nothing more important than the safety and wellbeing of our families and loved ones, and the importance of ensuring that your municipality is as prepared as possible for any potential emergency cannot be understated.

Once again, EMO is here to assist municipalities in achieving their EMCPA requirements. For further information or if you have any questions or concerns about this letter, please contact our Field Officer assigned to your Sector; their contact information is below.

Name: Eric Thibaudeau

Email: eric.thibaudeau@ontario.ca

Phone: 613-583-9761

Sincerely,

Heather Levecque
Assistant Deputy Minister and Chief, Emergency Management
Treasury Board Secretariat

cc: Mayor Matthew Graham

Cavan Monaghan After Action Report 2024

2024 Ministry of Natural Resources and Forestry
Wildland Fire, Mock Scenario

WRITTEN BY: Dylan Armstrong

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Executive Summary

This report is for the Ministry of Natural Resources and Forestry (MNRF) Wildland Fire Preparedness & Awareness Presentation including the mock wildfire scenario that took place on February 29, 2024. It was presented by Kenneth Cox, Provincial Fire Advisor, Southern Region of Ontario, Aviation Forest Fire and Emergency Services Branch (AFFES), for the Ministry of Natural Resources and Forestry. Kenneth went through the elements of the MNRF's Wildland Fire Preparedness & Awareness Program and a forest fire scenario that could happen in Cavan Monaghan Township.

During the presentation, Kenneth and Waylon Littleton presented general information about Ontario's Forest fires for 2023. This included Quebec smoke, fire behavior, benefits of fire, and the MNRF's fire weather model. This material led into the presentation of FireSmart Canada a wildland fire prevention program. Then ended with the presentation of a mock forest fire taking place in Cavan Monaghan Township on June 4th, 2024 using the MNRF's Fire Weather indices from last year for the same day June 4th, 2023.

The MNRF highlighted fire fuel types in Cavan Monaghan township. These fuel types were: Boreal Mixed Wood, Slash, and Dead Grass with dead grass having the highest rate of spread.

Once the presentation training session was completed. The Municipal Control Group (MCG) proceeded into the tabletop exercise which was a mock wildland fire scenario occurring in Cavan Monaghan Township. The scenario involved a fire starting on Fire Route 310 on June 4th, 2024 and the timelapse of fire spread from inception to completion. During this scenario the MCG used the information provided by the MNRF to make decisions during the continuous spread of the fire. Discussions focused on appropriate responses that were required by the MCG. This included planning, logistics, operations, and keeping the public informed for their safety. These responses were documented into an IMS 1001 file for the exercise.

After action report

OPERATING HIGHLIGHTS

The training and a tabletop exercise were completed on February 29, 2024. A memo was emailed on February 1, 2024, to each of the MCG members with the exercise date and attached was their roles and responsibilities to be reviewed before the exercise. The training portion that was completed was Wildland Fire Preparedness & Awareness including FireSmart Canada.

The tabletop exercise for the Township of Cavan Monaghan included information scenarios centered around the Northeast corner of Ganaraska Forest catching fire. The first part of the exercise took place on June 4th 2024 at 1630 for a brush fire discovered by kids on ATVs at the end of Fire Route 310.

The MCG was informed about the ongoing fire situation and utilized this information to provide decision-making efforts to protect effected residents in the path of the fire. During the first day of operations the MCG prepared media releases, ordered evacuation of households, notified the Red Cross to setup a reception center for 26 households, closure of roads, the request for heavy equipment, and the continued tracking of financial costs. While on Day 2, the MCG was re-established and continued to provide the same assignments as Day 1. Media releases continued through the day about containment of the fire. When the fire was contained by the afternoon. It was determined that two families displaced by the fire worked with the Red Cross and their insurance company to find long term occupancy.

AREAS OF IMPROVEMENT

At this time, I did not observe any areas of improvement that stood out. The MCG did a great job of staying within their roles and responsibilities. Utilizing their experience for guidance in their areas of expertise. As well, the MNRF provided great material and information to the members of the MCG that were super relevant and informative.

LESSONS LEARNED

The use of FireSmart Canada practices that can be implemented in the township to protect residences and businesses through fuel management, home upgrades and property management. The assistance that MNRF can provide to Cavan Monaghan Township being outside of their regular area of jurisdiction. Finally,

After action report

wildfires do have positive outcomes providing natural revitalization to the environment.

Dylan Armstrong
AAR Consolidator
March 15, 2024

Function Roles Overview

The Municipal Control Group (MCG) is made up of township employees and elected officials. The MCG utilizes the Incident Management System (IMS) which ensures the co-ordination of multiple agencies, both government and private, in an emergency to bring the situation under control as quickly as possible. The MCG provides support to the emergency incident, and they train annually in preparation for an emergency on the approved Emergency and Business Continuity Plans which comply with the Emergency Management and Civil Protection Act, Section 3 (1) and Ontario Regulation 380/04. All MCG members have the obligation to be fully aware of the contents of the plan and must be prepared, at all times, to carry out the functions and responsibilities assigned to them.

Cost of Emergency by Individual Departments

There was no cost for this in person meeting that took place for this training and tabletop exercise with MNRF. But if any costs would have taken place, the regular GL-77 (GL-78 Water and Waste Water) reports could be broken down by department and would be available at any time by contacting Director of Finance, Kimberley Pope.

MOC Overview

Location: 986 County Road 10, Millbrook, ON L0A 1G0

The CMCC has the appropriate space and phone systems for the MCG members. The phone systems were tested by Dylan Armstrong and Cassidy Als on March 22nd, 2023. All systems were working at that time.

Conclusion

In conclusion, the Township of Cavan Monaghan's MCG used the Emergency Response Plans to make their decisions for the actions that they took in the tabletop exercise to keep the residents in the affected areas safe and informed of the ongoing situation.

DEMONSTRATED CAPABILITIES

The Municipal Control Group have demonstrated that they are up for the task of their roles in the event of an activation. Everyone was engaged in what they were to do and discussed what future plans would look like.

LESSONS LEARNED

Members found this exercise informative because it demonstrated how as a township and as an MCG can fit into assisting first responders and outside agencies when fighting a wildfire. The information provided from FireSmart Canada can also be utilized to protect residences and businesses through fuel management, home upgrades and property management. Finally, the level of assistance that the MNRF can provide to the Township during a wildland fire emergency.

RECOMMENDATIONS

1. The positive feedback from the MCG about the presentation would like to see the township work with other outside agencies.
2. To invite the MNRF back at a later date to run a larger scenario with the surrounding municipalities who are part of the Ganaraska Plan.
3. Have residences and township staff informed about Wildland Fire prevention and preparedness.

SUMMARY

The Municipal Control Group has done a great job of working together and understood their role and responsibilities to support the efforts of fighting wildland fires.

Participant Information

Yvette Hurley – CAO – MOC Commander/Safety Officer
Cindy Page – Clerk – MOC Commander/Safety Officer Alternate
Matthew Graham – Mayor – Policy Group
Bill Balfour – Fire Chief – CEMC – Operations/Planning/Logistics
Mike Tennant – Deputy Fire Chief – Alternate CEMC – Operations/Planning/Logistics
Wayne Hancock – Director of Public Works – Operations/Planning/Logistics
Drew Hutchinson – Engineering Technician – Operations/Planning/Logistics
Jessica Fradley – Water & Waste Water Technician – Operations/Planning/Logistics
Cassidy Als – Administration – DRO
Chris Manduca – Public Works Clerk – Alternate DRO
Kimberley Pope – Director of Finance – Finance/Administration
Brigid Ayotte – Economic Development/Communications Officer – Emergency Information Officer
Karlle Hartman – Deputy Clerk – Emergency Information Officer Alternate
Karen Ellis – Director of Planning – Liaison Officer
Megan Lytle – Finance Clerk – Alternate Finance
Chris Allison – Parks & Recreation Manager – Alternate Liaison officer
Dylan Armstrong – Assistant to the CEMC

WRITTEN BY: Dylan Armstrong



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Intentionally omitted due to potential interruption of operations or services as per Section 10 of the Emergency Management and Civil Protection Act.

DATE : April 9, 2024

MEMORANDUM TO: Community Emergency Management Coordinators (CEMCs)

FROM: Bernie Derible
Deputy Minister and Commissioner of Emergency
Management
Treasury Board Secretariat

SUBJECT: **Ontario's Provincial Emergency Management Strategy
and Action Plan: 2023 Annual Report**

I am pleased to share with you Ontario's [Provincial Emergency Management Strategy and Action Plan: 2023 Annual Report](#).

The Provincial Emergency Management Strategy and Action Plan, which was released last year, is the province's roadmap for a whole-of-Ontario approach to emergency management to keep the people of Ontario safe, practiced and prepared.

The annual report shows the progress made in the last year to keep communities ready and prepared as well as continued actions moving forward. Key actions highlighted in the annual report include:

- Strengthened collaboration through coordinated responses to emergencies across the province, including during challenging flood and wildland fire seasons.
- Enhanced public education and support for emergency management partners, including the delivery of 336 emergency management courses for 13,847 participants and launch of the "Exercise in a Box" program.
- Launched the Community Emergency Preparedness Grant to help communities and organizations across Ontario purchase critical supplies, equipment and deliver training and services towards local emergency preparation and response as part of \$110 million over the next three years announced in the 2023 Ontario Budget.

Best practice initiatives led by emergency management partners across Ontario are also profiled in the annual report which exemplify collective work towards safer and more prepared communities across the province.

This progress is made possible because of the collaboration, coordination, and commitment of municipal partners across Ontario. Thank you for your valued partnership through engagements and discussions to move emergency management goals forward.

If you have any questions regarding the annual report, please contact your local Field Officer. A copy of this memorandum has also been shared with your municipality's Chief Administrative Officer.

I appreciate your continued support and partnership as we work together towards a safe, practiced and prepared Ontario.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bernie Derible', with a stylized, cursive script.

Bernie Derible
Deputy Minister and Commissioner of Emergency Management
Treasury Board Secretariat

Cc:

Eric Everett, Assistant Deputy Minister, Emergency Management Strategy, Monitoring and Intelligence Division, Emergency Management Ontario, Treasury Board Secretariat

Heather Levecque, Assistant Deputy Minister, Emergency Management Operations Division, Emergency Management Ontario, Treasury Board Secretariat

Lisa Priest, Assistant Deputy Minister, Emergency Management Preparedness, Programs and Planning Division, Emergency Management Ontario, Treasury Board Secretariat

Michelle Astill, Director, Emergency Management Policy and Governance Branch, Emergency Management Strategy, Monitoring and Intelligence Division, Emergency Management Ontario, Treasury Board Secretariat

	Page name	Description	Publish time	Permalink	Impressions	Reach	Reactions, Comments and Shares
1	Township of Cavan Monaghan	Avoid build-up of deadly CO. Keep intake & exhaust vents for furnaces and heating appliances free of ice, snow, debris	11/17/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0263gv7PLGy2yY3zC2Fw9RHtjccr4TYKYCuLYy4wCFeNsDD3aEEDUjFTbEvaT6gY3l	156	152	0
2	Township of Cavan Monaghan	Carbon monoxide is an invisible odourless deadly gas. Beat the silent killer #COsafety	11/08/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02DX2y5a7zjr75cguEnbhpsJAa7uD38votqGdscmfNvAIR5kRmWGGH8asz5hKp7kgBl	222	217	0
3	Township of Cavan Monaghan	Carbon monoxide is invisible odourless deadly gas. Beat the silent killer #COsafety	11/29/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0pBj31b5RatST2VRfgE8MFxXubjW5APz59NkkoDKQ6BN7Coe5rjC1hyHpH5kR95ql	236	224	0
4	Township of Cavan Monaghan	Cavan Monaghan Township hopes you have a Spooktacular Halloween!	10/28/2023 15:10	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid03uQhPCz1krUMHEKdNKXkpDuHPyH7cEbMXwRbGuxyzN19LXt177vYFAkdNrn4H7hMI	209	204	1
5	Township of Cavan Monaghan	Cavan Monaghan Township hopes you have a Spooktacular Halloween!	10/29/2023 08:10	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02W8p8tt1ymAlzvL61QqqsHisyLiKwTNbVazAKG142QJkZ5Buzc3HURc6AMS6NDZvDI	230	216	2
6	Township of Cavan Monaghan	Cavan Monaghan Township hopes you have a Spooktacular Halloween!	10/30/2023 13:10	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0oFkeFzc9mcmQhMxQ8zAHUwDRfXFDJVDiMc8fW64tKVWU8XBySUKh9vh1U9PKcJgl	197	190	1
7	Township of Cavan Monaghan	Cavan Monaghan Township hopes you have a Spooktacular Halloween! Watch out for Trick-or-Treaters tonight!	10/31/2023 13:10	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02a7MesBYREA2qsTNo22u1ft3xPN9WYUczQT4LSNXVTQBvqevq1grNiyJnDa3NkDI	218	206	1
8	Township of Cavan Monaghan	CM Fire Department 12 Days of Holiday Fire and Safety! Tip #1: HOLIDAY LIGHTS. You don't need to be Clark Griswold to shine bright with lights this holiday! Consider using LED lights and hang with nail-free clips for your outdoor-rated lights. Cut your loss and toss damaged strings – an electrical fire is a sure bet for a lousy holiday	12/12/2023 11:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0zrpEV33BJz1TD256qsbf6yfsEPb2tyZRBZ9D3hu9kQakeYSZZN4eTijVHQwyy7HGI	267	264	2
9	Township of Cavan Monaghan	CM Fire Department Holiday Fire Safety # 7: KIDS IN THE KITCHEN. Holiday baking with children this holiday season? Make sure to keep an eye on those little bakers and remember to never leave the oven unattended. Safety first, cookies second! #HolidayFireSafety	12/18/2023 12:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02Amv4LHUN6vuD2yyWNoZmbWgd7ww6MztE2R1ESek3NjqZs2Kupkzx1u26kk6RMDNI	221	213	1
10	Township of Cavan Monaghan	CM Fire Department Holiday Fire Safety Tip #2: CANDLES & DECORATIONS. Is that candle too close to the decoration sitting on your table? Fires caused by holiday decorations and open flames from candles are all too common this season. Battery-powered candles are a great alternative but if you must light up, keep candles away from pets and children, put the candle in a sturdy container and always blow out when you leave the room	12/13/2023 16:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0wvsDrGpjHTVK154JtmLYDnFFDgTuuTmqszu4TssFC9bnbrSgkCGiXxsGkZyYKD6MI	507	474	14
11	Township of Cavan Monaghan	CM Fire Department Holiday Fire Safety Tip #6: Getting wound up in the holiday spirit? Don't "overextend" your outlets! Extension cords are a temporary solution and if more outlets are required, have them installed by a licensed electrician. Fire and electric shock are not on anyone's list this season - avoid overloading a circuit and never run extension cords under a rug	12/17/2023 08:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid026mBuaQ8dkNki6RgocWhZxbDecPmNAVbVC8AXymb3xZ6uiUppq4qegmumBkzBqhnwl	254	245	2
12	Township of Cavan Monaghan	CM Fire Department Holiday Fire Safety Tip# 5: Falling needles are your tree's way of telling you it's drying out and is a fire waiting to happen. Avoid being a statistic, and water your tree daily. Be wary of heat sources near the tree, including furnace vents and non-LED lights	12/16/2023 11:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02DLSXWgGkr3c3kh27DHUytmnhfkTXd7Nw18r82NLE3taLFNVceyimN73wzblVJv4vl	264	259	1

13	Township of Cavan Monaghan	CM Fire Department Holiday Fire Safety Tip#3: Tis the season - literally! Fatal fires are at their highest rate during the holidays. When seconds matter, a working smoke alarm is the gift of time in the event of a fire. An alarm on every storey, tested monthly, and batteries replaced annually, is probably the best gift you can give your family this season.	12/14/2023 08:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0yqWkBkaTN7kxPJZ6Vze4mmycRka1XxgK46YvyUiuYxGmGw3kn1JTyq44wkfWEY5AI	191	186	0
14	Township of Cavan Monaghan	CM Fire Department Holiday Safety Tip #10: Baby, it's cold outside! Staying warm this Winter Solstice means practicing fire safety. Space heaters, wood stoves and fireplaces are all great ideas until an accident happens. Keep at least one metre (3 feet) distance between your heat source and combustibles, like paper and fabrics.	12/21/2023 08:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid026tdkndfXMeq144ZUc2Q2Fdkuvyn4v9cW1N4XcfaN5esdANgaSwNn8ZLksRB8I	170	165	0
15	Township of Cavan Monaghan	CM Fire Department Holiday Safety Tip #11: Lit cigarettes are Ontario's number one cause of fatal fires. Smoke outside using deep, sturdy ashtrays. Never flick your butt – a lit butt might be the difference between a holiday to remember and a holiday you'll never forget.	12/22/2023 15:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02pz3GSBj1PGm5Ay3Gc5kdLE387AJ8IXH83bYBPmiGGMZfBySwdxURJENvYoxkunl	213	204	0
16	Township of Cavan Monaghan	CM Fire Department Holiday Safety Tip #12: Receiving a new lithium-ion toy is exciting but can also add potential risk to your home. Always monitor the toy/device when charging; read the manufacturer's instructions for safe charging & do not exceed the recommended charging time.	12/23/2023 12:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0qMxbcn9xchBFr88AauQPg65TaPB5CGKx6G3VrrShRYRjh8rELqw3fhQS5WoZhhZrl	330	301	3
17	Township of Cavan Monaghan	CM Fire Department Holiday Safety Tip #4: Carbon Monoxide Alarms. Unlike gingerbread, it's odourless. Unlike your uncle's ugly Christmas sweater, it's invisible. Carbon Monoxide (CO) is a deadly gas that can cause flu-like symptoms. A CO alarm alerts you to a potential CO emergency with four beeps and is the best way to protect your family from The Silent Killer.	12/15/2023 13:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02ARPCvwwdJNdEYrm5bcbndDNJGFrzeuEoc3XE2NbrDgnBxE19JVGYSheqAENaCKbl	170	165	1
18	Township of Cavan Monaghan	CM Fire Department Holiday Safety Tip #9: 17% of fires in Ontario are cooking-related.It's important to remember to slow things down in the kitchen. Fires caused by cooking mostly happen when the stove is left unattended. Never leave the kitchen while using a stove	12/20/2023 12:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0ufqDUUzJj25G1j7NzvJjuJy5kh7QYMinPSUFcEbzbceKdnUkTowVFUeywaX4HNBkl	315	303	5
19	Township of Cavan Monaghan	CM Fire Department Holiday Safety Tip No.8: Santa needs one way out of your home – you need two. Give your family the gift of peace of mind with a home fire escape plan and have two ways out of a burning home.	12/19/2023 08:12	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0AABjWz594xP7sjXZr2dqxeasHpXrVvwFwLqw2Gefzku2B7rXRzBFz1VXZuYm14e5I	225	220	0
20	Township of Cavan Monaghan	Don't extinguish cigarettes in plant pots. They often contain peat moss, shredded wood & bark that can easily ignite	11/23/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0SC8SCx9B2WqnDtYkk2MuX57WtykTd2WZUA8tvPTZvGjQ8eMxDm2t61PEhgeHuceQl	197	187	1
21	Township of Cavan Monaghan	Encourage smokers to smoke outside. Extinguish cigarettes in metal container, not in plant pots or on the ground	11/11/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0FigmWuHbiagU1R2dtVeaEqIvKzvoEdH3yx77RWckWJrwhYC2mtF13htZJDwDiS1I	118	117	0
22	Township of Cavan Monaghan	Find out where you need a CO alarm if you live in a condo/apartment building #COsafety	11/22/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0v1i39NMHgv5qojCM3QcobxcPkAWvsbLQ11EqXVMTj8tG7bdzzmXTHAoLX7yn2xkgI	178	173	0

23	Township of Cavan Monaghan	<p>Fire Department staff have been made aware that the old burn permit system and phone line, which was used for calling in burns, is no longer in service.</p> <p>As a reminder, you are no longer required to call in when burning. You are still required to have a valid permit and burn within the guidelines outlined on your permit.</p> <p>Burn restrictions notifications will be issued through the new Burn Permit system implemented on June 1, 2023.</p> <p>Should you have a valid permit bought before June 1, 2023, which you have not requested be changed over, you can change your permit over for the remainder of the validity period free of charge by contacting the Township office via phone (705-932-2929 or 705-932-2765), email or in person.</p>	10/04/2023 11:10	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0d3qL2JJaAYqkyFPeWeAsrcjbSQitPqhRj8yD7rsJSBM39zw12hCiUt2poS3Df9I	101	100	0
24	Township of Cavan Monaghan	Garages burn too! If you smoke in the garage extinguish cigarettes in metal containers	11/16/2023 08:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02oYF2A92rgSY7W4J5QoqCyc4MwtuvE1m32uCWo8i58AaMrNoevAZuyxx4KNK2KVQNI	119	118	0
25	Township of Cavan Monaghan	Keep utensils, cloths, paper towels, anything that burns a safe distance from the stove	11/22/2023 08:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0baYMVVFWgwxATb7GLxP93B22DdHRwFmXJTpMYAvTqS4crmhW2BNQo3wep49CpWl	222	217	0
26	Township of Cavan Monaghan	Keep your eye on the pot. Don't let TV distract you. Use a timer to remind you when cooking	11/15/2023 08:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02AQ5CLWtLbAEMu9Po2vmzPe3Gq8r2xBEipksfm3ceXUfsrrC3jffjP4jCTFad1h3I	193	190	2
27	Township of Cavan Monaghan	Lest we forget! November 11, 2023.	11/11/2023 08:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0tZ6M7n4ZaPZ3yhtTce42qMuHbp9NBzy8Tn3z42k17f89SwwUroDEbcNWB25K6DodI	175	171	2
28	Township of Cavan Monaghan	Peterborough Public Health is hosting a COVID-19 Vaccine Clinic Tuesday November 28 at the Cavan Monaghan Community Centre for residents 6 months and older. All clinics are by appointment only. More information on Ptbo Public Health website: https://www.peterboroughpublichealth.ca/novel-coronavirus-covid-19/covid-19-vaccine-clinic/	11/14/2023 08:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0XAzmj1R4ZkBWwU2KLDbeXyTYkimST9oLDLkF1VAUHYt7FiyQQC2VSD6GpDXD8yl	696	692	16
29	Township of Cavan Monaghan	Peterborough Public Health is hosting a COVID-19 Vaccine Clinic Tuesday November 28 at the Cavan Monaghan Community Centre for residents 6 months and older. All clinics are by appointment only. More information on Ptbo Public Health website: https://www.peterboroughpublichealth.ca/novel-coronavirus-covid-19/covid-19-vaccine-clinic/	11/21/2023 08:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02RmzX8wSprITwcmhNZG8SwCse9AwSqnN3ZwdMZowHcNhGoZm8Ps7ZyeGNZfL9gchql	771	719	18
30	Township of Cavan Monaghan	Prevent build-up of carbon monoxide – get appliances inspected annually. Install CO alarms #COsafety	11/14/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02wBxqvpAGVFZn14wSe7crsUvp3Pv1aaCwX2mhPETBn6HxX8o1BU6DW2xS83QPFdijl	172	169	0
31	Township of Cavan Monaghan	Watch for smoke coming into the room from woodstoves or fireplaces. Could be chimney blockage or faulty damper control mechanism	11/24/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0Uhb6uSycYSDTjVbn3N14yAeqDMzXSoGSDsQgEBaYLyRgAsyt3jCPxScQnGEYtcl	205	196	1
32	Township of Cavan Monaghan	Wear tight-fitting or rolled up sleeves when cooking. Loose, dangling clothing can catch fire	11/29/2023 09:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid034mrwsAETxVscxP2LYQAXERRWkffwRPw9Ut64eLrkFNHgjZquctfAK1aGoGahi5xWI	298	283	1

33	Township of Cavan Monaghan	Your chimney may have problems you can't see. Make sure to have chimneys cleaned and inspected every year	11/10/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0pcvZpt8ZHPVP3Ewo3Sj62WDiDeS25kXYbeMRCqXxaBqWJorbMNEpYsftpZSA5rYl	209	207	0
34	Township of Cavan Monaghan	Your chimney may have problems you can't see. Make sure to have chimneys cleaned and inspected every year	11/29/2023 15:11	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02qVbuWW5vKyTKH623X1vrX7b5mXJfgwSRdCQmtJ2EKbY5DiZursZcQLqr2YJEq9Gsl	219	210	0
35	Township of Cavan Monaghan	Hydrant testing today!	03/07/2024 06:03	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02kADBTavW6WJENunQj7UdkjxmxiQDz3w3dfay47HzYdb4vazwJfvPjDGSwdqQdCNI	1067	1026	6
36	Township of Cavan Monaghan	Be safe this season!	01/13/2024 13:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid025wp6jGR4d6g8EpA57oua3G9AxPXHVGG35wn5nxfu14qHkAwW8sexf8Qioe4jPfs6l	188	186	0
37	Township of Cavan Monaghan	Carbon monoxide is invisible odourless deadly gas. Beat the silent killer #COsafety	01/24/2024 08:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid036zBfXmKrUTuxEFSUHKRn64PY8vFRNcDKzFHzAPawQZUYanzrcdeWUQwD18sUxSRZI	130	126	0
38	Township of Cavan Monaghan	Check electrical cords for damage such as fraying or nicks. Exposed wires are fire hazard	01/17/2024 12:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0YypfzPmR3Ud2L8SRPNgsUDr45jCKmjSE7QiMzFKyFznP95Jt41ppmcAusYJTWx2l	220	216	0
39	Township of Cavan Monaghan	Come out and fill the Ambulance with your gently used sleeping bags and blanket donations this Sunday January 14th from 1pm-2pm at the CMCC.	01/13/2024 12:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02KKKwE6itHcmz5eRpfwWTKb2tQ8Rh8BAQWwTUJcCYcAjv785FGHM8xiSaxG56ql	332	307	6
40	Township of Cavan Monaghan	Come out and fill the Ambulance with your gently used sleeping bags and blanket donations this Sunday January 14th from 1pm-2pm at the CMCC.	01/12/2024 07:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02hmjTVqZNMGTGwkMmCgL3q7PZYb44ny2wiDQZjxk2NxxFCgmCDupfZLo7hTAAHbf9l	150	148	1
41	Township of Cavan Monaghan	Come out and fill the Ambulance with your gently used sleeping bags and blanket donations this Sunday January 14th from 1pm-2pm at the CMCC.	01/11/2024 07:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02rpADj3o8o8yKPKuYpi3TauHRheS8AmmPdgKAwNbugBuihuo45Hu7DimsQXc7zSELI	586	560	18
42	Township of Cavan Monaghan	Come out and fill the Ambulance with your gently used sleeping bags and blanket donations this Sunday January 14th from 1pm-2pm at the CMCC.	01/10/2024 13:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02C2sKUU6vZ9LsqfByck5QBf6Y5uyTx34EAeNzYry66NqMjRH5CErHzeiL8Hjkql	155	153	0
43	Township of Cavan Monaghan	Come out and fill the Ambulance with your gently used sleeping bags and blanket donations this Sunday January 14th from 1pm-2pm at the CMCC.	01/09/2024 13:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02gEHkyRrRuPfmjbfRzrALARSNUyq1hvkPKKeQj2KW4WjyuYmyWYUmFbGAWSEiDY4FI	341	314	10
44	Township of Cavan Monaghan	Come out and fill the Ambulance with your gently used sleeping bags and blanket donations this Sunday January 14th from 1pm-2pm at the CMCC.	01/08/2024 08:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02ddFaZZdeVe2yX78dBciQVbUfPjHwGzrs6HqiMHRSTm3rXYbakobeXZkVYStRhVl	436	398	15
45	Township of Cavan Monaghan	Drink and smoke responsibly!	01/20/2024 13:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02PBcNT6pFuA1yxcy1BN7AJv7aKY8kiNF2myH88sJssZbyg9R3kgKGEemEWY7eo8vyl	229	227	0
46	Township of Cavan Monaghan	Garages burn too! If you smoke in the garage extinguish cigarettes in metal containers	01/06/2024 15:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid03C8NgbhCqD4BJZmTD11EnJ4RQFRHRV5APTTeCE54AocsGFMF3tm2uVjQePYW7yfnl	215	209	1
47	Township of Cavan Monaghan	Keep utensils, cloths, paper towels, anything that burns a safe distance from the stove	01/03/2024 13:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid04QEwsdcgegm81QWT4KhcfcceGoBiAsDd8233ZC7EUpeCe41QL9o5yzKydgxKWxSZPI	235	231	0

48	Township of Cavan Monaghan	Never leave a burning candle unattended. Burning candles can start a fire.	01/24/2024 16:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02feeq5RyNVXpgWS69jWXEwm3ZdG7sFAtxqovdTKLxoEY7bijNgT6QUmJ8ELYMqWUJl	296	293	0
49	Township of Cavan Monaghan	Prevent build-up of carbon monoxide – get appliances inspected annually. Install CO alarms #COsafety	01/27/2024 12:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0sB27JyrFYWpTKT1TD5o9yD6Q4Vz138RMckEckHEcDhstcuoAJ88hmnK2tPiB7czNI	247	238	0
50	Township of Cavan Monaghan	Residents are reminded that pushing snow across a roadway into a ditch or boulevard can create hazards on the road for drivers and is strictly prohibited. Please help us keep the streets clear and safe this winter season!	01/31/2024 15:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02VrekYbEdt4nTiWydjoQfWUmSezHhvwTyAWesebVj4QeQEhndds4xCn81cJljdDUI	618	600	2
51	Township of Cavan Monaghan	Residents are reminded that pushing snow across a roadway into a ditch or boulevard can create hazards on the road for drivers and is strictly prohibited. Please help us keep the streets clear and safe this winter season!	01/24/2024 15:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid09ZfVzchSio2Mc7rMzSikH3wxU92ApgfifMwFMouWr46uZQE3DM7duPdQEEFWMhY2I	4274	4003	65
52	Township of Cavan Monaghan	Residents are reminded that pushing snow across a roadway into a ditch or boulevard can create hazards on the road for drivers and is strictly prohibited. Please help us keep the streets clear and safe this winter season!	01/17/2024 15:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02NaSnd5RvoipcP6sFflpcE4XBpKfGBccgXqXAXiUUevKyWkSb4B8Smuk9fH9TJ36I	2342	2328	40
53	Township of Cavan Monaghan	Residents are reminded that pushing snow across a roadway into a ditch or boulevard can create hazards on the road for drivers and is strictly prohibited. Please help us keep the streets clear and safe this winter season!	01/10/2024 15:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid02c1SWjUKF2NgMLDFfyvqLEyRQVFyWPs3TUYRirRcAMtJTKhrr2sL3SGfGw5ik3Qfl	262	260	2
54	Township of Cavan Monaghan	Residents are reminded that pushing snow across a roadway into a ditch or boulevard can create hazards on the road for drivers and is strictly prohibited. Please help us keep the streets clear and safe this winter season!	01/04/2024 06:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid0GWMQVfRbLLxSQ65YpiaRxxYgK3HY3Msn9R5Bfq3n32Pzj9mogSoJHwvtFeA4N7iUI	194	190	1
55	Township of Cavan Monaghan	Residents are reminded that pushing snow across a roadway into a ditch or boulevard can create hazards on the road for drivers and is strictly prohibited. Please help us keep the streets clear and safe this winter season!	01/03/2024 16:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid034w9Nqd2QIFPEZ36VHTDorGiRsuHTJNUJBthkZc2BxaKnD6KsQAQoDfxebDZAmkeMI	222	218	0
56	Township of Cavan Monaghan	Your chimney may have problems you can't see. Make sure to have chimneys cleaned and inspected every year	01/10/2024 08:01	https://www.facebook.com/CavanMonaghanTwp/posts/pfbid033ajRz78E9CoeEyyGNjLkSX2L6BEV1dBaRSbAJToTxHRzNcS3NGGUY3QDDfpHavBul	168	163	0

Re-Identification of Appendicies (Alpha to Numeric)				
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A	2	Emergency Notification Processes	16	20
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	2.2	Notification of Emergency Alert	18	
	2.3	Emergency Telephone Fan Out Call Out Sheet	19	20
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	6.3	Termination of a Declared Emergency	28	
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	8.2	MOC Command Position Checklist		
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	8.4	MOC Policy Group Checklist		
	8.5	MOC Safety Officer Checklist		
	8.6	MOC DRO Checklist		
	8.7	MOC EIO Checklist		
	8.8	MOC Logistics Officer Checklist		
	8.9	MOC Planning Chief Checklist		
	8.10	MOC Operations Chief Checklist		
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Re-Identification of Appendicies (Alpha to Numeric)

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Re-Identification of Appendicies (Alpha to Numeric)

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Regular Council Meeting

To:	Mayor and Council
Date:	November 4, 2024
From:	Kimberley Pope, Finance Department
Report Number:	Finance 2024-12
Subject:	2023 Reserves and Development Charge Reserve Funds

Recommendations:

1. That Council receives and approves the 2023 Consolidated Financial Statements as prepared by Baker Tilly KDN LLP, and
2. That Council receives for information the audited 2023 Reserves & Development Charges Reserve Funds that balance to the audited Financial Statements.

Overview:

The Reserves of the Township of Cavan Monaghan assist in maintaining the townships financial strength, flexibility, cash flow management and provides the ability to achieve the municipal plans and priorities, as approved by Council.

The reserves maintain and improve working capital requirements, provide for future funding requirements and provide stabilization for fluctuation in operating and capital activities. The Director of Finance in accordance with municipal policies, studies and Public Sector Accounting Standards administers the reserves through the annual budget process and Council approval.

Committed Reserves; A reserve or reserve fund established by legislation, act, resolution and/or by-law that identifies reserves to be used for specific purposes. These reserve funds are not accessible for Council to use to fund other municipal activities.

Designated Reserves; A reserve or reserve fund established by municipal council, or a by-law of the municipality, for a specific purpose to set aside revenue to finance a future expenditure for which Council has the authority to spend money. Municipal councils may set up reserve funds for any purpose for which they have the authority to spend money.

Obligatory Reserves; A reserve fund created when government statute or agreement requires that revenue received for special purposes be segregated from the general

revenues of the municipality. Obligatory reserve funds are to be used solely for the purpose prescribed for them by statute or agreement. These reserve funds are not accessible for Council to use to fund other municipal activities.

During the 2023 fiscal year there was a net \$2.5 million dollar increase in Reserves & Reserve Funds, after 2022 Capital roll-overs, and a net \$3.9 million dollar decrease in Development Charges. The following summary highlights components which are itemized on the attached 2023 Summary of Use of Reserve and Reserve Funds.

Reserves & Reserve Funds (+ \$2.5 million)

- Committed Reserves (+ \$127k)
 - +\$193k net increase in value of the 2023 Capital projects ongoing at year end and transferring pre-committed funds into 2024,
 - \$153k net decrease in value of the operating expenditures ongoing at year end and use of building reserves transferring pre-committed funds into 2024,
 - +\$87k increase to Water & Wastewater Reserves as per the W&WW Rate Study (identifying current and future water and wastewater capital requirements, cost recovery, 10 year operating horizon, growth and development) and the W&WW User Fees and Charges Bylaw (establishing the five year rates, 2021-2025, to fund the cost of the water and wastewater systems).
- Designated Reserves (+ \$2.4 million)
 - +\$2.4M transfer to the Asset Replacement Reserve, -\$688k of Capital Reserve transfers and +\$1.7M of Operating Reserve transfers as per the 2023 Budget,
 - +\$50k transfer from annual Solar Loan repayment (principal and interest)
 - \$1M transfer from the Fire Hall Reserve towards the capital expenditures of the new Fire Hall,
 - +\$169k Parks & Facilities increase to reserves for CMCC splash pad, MLP playground equipment and future capital,
 - +\$65k increase to Planning Reserves for future budget,
 - \$296k transfer from the OLG Revenues towards the \$2.4M cost recovery for the CMCC Capital Build. Note: OLG revenues continue to remain dedicated and the CMCC Capital Build has a YE2023 remaining balance of \$1.2M.
- Obligatory Reserves (- \$11.9 thousand)
 - \$65.4k transfer from the Ontario Community Infrastructure Fund as per the approved 2023 Capital Budget,
 - +\$36.8k transfer from Canada Community Building Fund (formerly Federal Gas Tax) as received in 2023, as allocated to through the 2024 Capital Budget,
 - +\$16.7k transfer into Parkland Reserve as received in the 2023 fiscal year.

Development Charges (- \$3.9 million)

Development Charges are a major source of revenue for cost recovery that funds the infrastructure needed for Ontario's growing municipalities. In 2023 Cavan Monaghan collected \$147 thousand in development charges and invested \$4 million in capital expenditures. Therefore, the net deficit that occurred in the 2023 fiscal year of \$3.9

million is primarily due to the internal financing of the Public Works Operations Center and the shared Millbrook Depot with Parks & Facilities which are to be recovered through debentures and future development charges as growth continues.

Development charges are fees collected by the municipality, as per the Development Charges Act, for new development and redevelopment of land. Collecting development charges is a municipalities primary revenue tool for funding growth-related capital costs. This reduces the overall burden on the taxpayer and the municipal tax rate. The funds the municipality collects from development charges pays for part of the capital costs due to more people using municipal infrastructure. These are also known as 'growth-related capital costs'.

This reserve report totals the Reserves & Development Charge reserves, identifies the 2023 audited reserve additions and withdrawals and balances to the 2023 Audited Consolidated Financial Statements, Note 15, as provided by the municipal Auditors, Baker Tilly KDN LLP (formerly Collins Barrow Kawarthas LLP).

Financial Impact:

There is no financial impact of this report.

Attachment:

2023 Summary of Use of Reserve and Reserve Funds (Audited)

Respectfully Submitted by,

Reviewed by,

Kimberley Pope
Director of Finance/Treasurer

Yvette Hurley
Chief Administrative Officer

The Township of Cavan Monaghan
Summary of Use of Reserve and Reserve Funds
2023 Year End Balance (Audited)

		Audited	2023 Budget Estimates		Audited	
		31-Dec-22	Additions	Withdrawals	31-Dec-23	
Reserves & Reserve Funds						
Committed Reserves						
Committed Reserves						
1907	Building Services Reserve (Building Code Act, 1992)	Building	\$793,886		(\$266,919)	\$526,967
1929	Capital Roll Over (Prior Year)	General	\$1,302,822	\$5,556,328	(\$5,362,936)	\$1,496,214
1930	Operating Roll Over (Prior Year)	General	\$498,232	\$609,501	(\$498,232)	\$609,501
1902	Springville & Ebenezer Cemetery Reserve	General	\$26,030			\$26,030
1913	Solar Disposal	General	\$24,000	\$2,500		\$26,500
1935	Fire Recovery Reserve	Fire	\$9,312			\$9,312
1938	Water Reserve (SWSSA, 2002)	Water	\$2,197,699	\$1,186,395	(\$1,242,756)	\$2,141,338
1939	Wastewater Reserve (SWSSA, 2002)	WW	\$1,961,431	\$807,564	(\$663,962)	\$2,105,033
1943	Parkland Reserve Fund (City of Peterborough)	ECD	\$42,875		\$0	\$42,875
Total Committed Reserves			\$6,856,286	\$8,162,288	(\$8,034,805)	\$6,983,769
Designated Reserves						
1900	General Working Fund	General	\$636,480	\$522,732	(\$570,402)	\$588,809
1951	Asset Replacement Reserve		\$15,152,693	\$5,609,813	(\$2,434,201)	\$18,328,305
	Less: Infrastructure Loan (Solar Units)	General	(\$67,050)	\$50,777		(\$16,273)
	Less: Loan (\$1M CMCC Community Fundraising)	General	(\$181,005)			(\$181,005)
	Net Asset Replacement Reserve	General	\$14,904,638			\$18,131,027
1950	Lottery Funds (OLG) Reserve					
	Less: OLG Revenues (T-PW-22-03 OpCntr)	General	(\$33,598)	\$330,078	(\$296,480)	\$0
	Less: CMCC Internal Loan (\$2.4M Construction T	General	(\$1,595,469)	\$296,480		(\$1,298,989)
	Net Lottery Funds Reserve	General	(\$1,629,067)			(\$1,298,989)
1906	Police Stabilization Reserve	General	\$42,093	\$16,240		\$58,333
1919	MMAH Service Delivery (2019 Grant)	General	\$106,132			\$106,132
1910	Election Reserve	General	\$25,169			\$25,169
1915	Municipal Council Grant Reserve	General	\$57,050			\$57,050
1926	Millbrook Valley Trails (Donation)	General	\$7,198			\$7,198
1927	Infrastructure & Technology (IT) Reserve	General	\$0	\$13,854		\$13,854
1941	Legal Reserve	General	\$27,735			\$27,735
1972	Corporate Strategic Plan	CAO	\$25,000			\$25,000
1949	Contingency Reserve	General	\$160,860			\$160,860
1973	Parks & Facilities Equipment	P&F	\$15,000	\$169,000		\$184,000
1975	Millbrook Mural Fund (tsf from bank acct 2023)	P&F	\$0	\$445		\$445
1952	Fire Hall (Infrastructure) Reserve	Fire	\$1,051,573		(\$1,051,573)	\$0
1921	Fire Dept HWY Funds	Fire	\$62,930			\$62,930
1931	Fire Ground Hours	Fire	\$11,204			\$11,204
1932	Fire Training Reserve (Special Rescue)	Fire	\$30,430	\$10,000	(\$5,247)	\$35,183
1933	Superior Tank Shuttle Res - Fire	Fire	\$20,385			\$20,385
1934	Emergency Equipment	Fire	\$1,465,699	\$605,568	(\$625,072)	\$1,446,195
1923	Official Plan	Planning	\$145,472			\$145,472
1924	Zoning By-law Update	Planning	\$51,347	\$50,000		\$101,347
1976	Heritage Conservation District Plan (Millbrook)	Planning	\$0	\$15,000		\$15,000
1936	Fill Mgmt (Site Alt By-Law)	Roads	\$26,026			\$26,026
1920	Millbrook Landfill	Roads	\$34,159		(\$8,200)	\$25,959
1970	Pits & Quarries	Roads	\$34,783			\$34,783
1937	Winter Control	Roads	\$11,271			\$11,271
1971	Public Works Equipment	Roads	\$250,000	\$808,000	(\$1,058,000)	\$0
1940	Source Water Protection	W&WW	\$20,219			\$20,219
Total Designated Reserves			\$24,450,073	\$8,497,985	(\$6,049,175)	\$27,026,366
Obligatory Reserves						
1974	Ontario Community Infrastructure Fund (OCIF)	Roads	\$545,886	\$446,220	(\$511,621)	\$480,484
1908	Canada Community Building Fund (FedGasTax)	Roads	\$421,580	\$304,215	(\$267,446)	\$458,348
1909	Parkland (Cash In Lieu) Reserve	ECD	\$335,125	\$16,713		\$351,838
Total Obligatory Reserves			\$1,302,590	\$767,148	(\$779,067)	\$1,290,671
Total Reserves & Reserve Funds			\$25,752,663	\$9,265,133	(\$6,828,243)	\$28,317,036
Development Charges						
Development Charges - Cavan Monaghan By-Law						
1960	DCRF - Water Services	W&WW	\$258,515		(\$546,022)	(\$287,507)
1961	DCRF - Wastewater Services	W&WW	\$59,110		(\$394,341)	(\$335,230)
1962	DCRF - Stormwater Management Services	W&WW	\$5,537	\$134	\$0	\$5,671
1963	DCRF - Roads and Related	Roads	(\$212,029)	\$60,808	(\$2,272,725)	(\$2,423,946)
1964	DCRF - Fire Protection Services	Fire	\$550,446	\$23,416	(\$677,991)	(\$104,128)
1965	DCRF - Police Services	General	\$40,127	\$1,500	\$0	\$41,628
1966	DCRF - Library	Library	\$326,241	\$20,913	(\$5,000)	\$342,154
1967	DCRF - Parks Reserve Fund	ECD	(\$2,915,502)	\$36,113	(\$100,880)	(\$2,980,269)
1969	DCRF - Administration (Studies)	General	\$127,669	\$4,669	(\$53,333)	\$79,005
Total Development Charges			(\$1,759,885)	\$147,553	(\$4,050,291)	(\$5,662,623)
TOTAL Reserves & Development Charges			\$23,992,778	\$9,412,686	(\$10,878,534)	\$22,654,414



Regular Council Meeting

To:	Mayor and Council
Date:	November 4, 2024
From:	Matt Wilkinson, Planner and Karen Ellis, Director of Planning
Report Number:	PEB 2024-48
Subject:	Telecommunication Structures Procedure Policy

Recommendation:

That Council approve By-law No. 2024-58 to repeal the Township Policy for Antenna Systems and adopt Policy No. 2024-04 being a Telecommunication Structures Procedure Policy.

Overview:

The Township Antenna Systems Policy became effective in July of 2018. Since then, Township Council and Staff have used this policy when evaluating applications for federally regulated telecommunication towers and antennas.

A policy review was prompted to address inconsistencies with application submissions and review criteria and to provide clarity for policy interpretation. The policy review included a jurisdictional scan of over ten similar sized municipalities.

The purpose of the updated policy is to provide clearer guidance for proponents, Staff and Council when considering proposals to construct or co-locate telecommunications structures. The updated policy also provides additional opportunity for public engagement.

As drafted, By-law No. 2024-58 will repeal the Township Policy for Antenna Systems and adopt Policy No. 2024-04 being a Telecommunication Structures Procedure Policy. By-law No. 2024-58 is provided as Attachment No. 1 to this Report. The full policy is provided in Schedule 'A' to By-law No. 2024-58.

The policy updates include that:

- All applications, not on the Federal Exemptions list, will go to Council for Concurrence;

- Proposals to co-locate or construct an additional equipment shelter will go to Council for Concurrence but not for public comment. Previously, these types of proposals had delegated authority can did not come before Council;
- Public Consultation is required for proposals for all new telecommunication structures; and
- The proponent is now required to provide public notice and hold an in-person public information session for certain applications.

Township of Cavan Monaghan Official Plan

Section 3.21 of the Township Official Plan provides high-level guidance for Township Council and Staff when considering Telecommunication facilities including telecommunication antennas, towers and related structures which are Federally regulated and are not subject to the requirements of the Planning Act.

This policy conforms to the Township Official Plan.

Financial Impact

The policy directs the proponent to pay the Application for Telecommunication Tower Consultation and Review fee as per the Township User Fee Schedule. Currently, the user fee is set at \$2,500.

Attachment:

Attachment No. 1: By-law No. 2024-58

Respectfully Submitted by,

Matt Wilkinson
Planner

Respectfully Submitted by,

Karen Ellis
Director of Planning

Approved by,

Yvette Hurley
CAO

Attachment No. 1 By-law No. 2024-58

The Township of Cavan Monaghan

By-law No. 2024-58

Being a by-law to adopt a Telecommunications Structures Procedure Policy

Whereas pursuant to Section 5(1) of the Municipal Act, S.O., 2001, as amended, the powers of a municipality shall be exercised by its Council.

And Whereas pursuant to Section 5(3) of the Municipal Act, S.O., 2001, as amended, a municipal power, including a municipality's capacity, rights, powers, and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

Now Therefore the Council of the Township of Cavan Monaghan hereby enacts as follows:

1. That the Council of the Township of Cavan Monaghan hereby adopts a Telecommunication Structures Procedure Policy, as in Schedule 'A', attached hereto and forming part of this By-law.
2. That this By-law shall become in effect the 4th day of November, 2024

Read a first, second and third time and passed in open Council this 4th day of November, 2024.

Matthew Graham
Mayor

Cindy Page
Clerk

Schedule ‘A’ to By-law No. 2024-58

 <p align="center">Telecommunication Structures Procedure Policy</p>			
Policy Title:	Telecommunication Structures Procedure Policy	Policy Number:	2024-04
Effective Date:	November 2024	Replaces:	Antenna Systems Policy
Prepared By:	Planning Department	Approved By:	Council

Policy Statement:

1. This policy implements the Township of Cavan Monaghan’s Telecommunication Structures Procedure Policy. The purpose of this policy is to provide a procedural framework to guide proponents and Township Staff and Council for the siting and design of telecommunication structures. The framework is presented in a manner that is meant to adhere to federal and local land use requirements and provide opportunity for the public to provide feedback. This procedure applies to all:
 - Township Staff, elected officials, and committees that support or are involved in the facilitation of any process regarding telecommunication structures;
 - Proponents proposing to install a telecommunication structure as defined within this policy;
 - Existing and new support structures within the Township; and
 - Lands for which the Township is the land use authority.
2. Consultation must respect the Federal Government’s exclusive jurisdiction over radiocommunication and broadcasting but does not give a municipality the right to prevent any Antenna System proposal.
3. The Township, in its capacity as the local land use authority, has the authority to state preferences for the siting, public consultation, site design, and size of telecommunication structures.
4. This protocol shall become effective immediately upon approval by The

Township of Cavan Monaghan Council.

Definitions:

“Co-location” shall mean an installation of a telecommunication structure used by two or more proponents or the installation of multiple telecommunication structures on a support structure by two or more proponents.

“CPC-2-0-03” shall mean the Innovation Science and Economic Development (ISED) Canada’s Client Procedures Circular, CPC-2-0-03, Radiocommunication and Broadcasting Antenna Systems, or any subsequent amendments.

“Designated Official” shall mean the Director of Planning, or their designate, as delegated by the Council of the Township of Cavan Monaghan.

“Installation” shall mean the construction, erection, or modification of a telecommunication structure by a proponent.

“ISED” shall mean Innovation, Science and Economic Development Canada, or any of its successor organizations having jurisdiction over telecommunications system approval.

“Proponent” shall mean a company, organization or person that is subject to ISED’s CPC-2-0-03.

“Proposal” shall mean a suggestion by a proponent to install a telecommunication structure.

“Site” shall mean the location or the proposed location of a telecommunication structure.

“Sensitive Land Use” shall mean buildings, amenity areas, or outdoor spaces where routine or normal activities occurring at reasonably expected times would experience one or more adverse effects from contaminant discharges generated by a nearby major facility. Sensitive land uses maybe a part of the natural or built environment. Examples may include but are not limited to residences, day care centres, educational and health facilities.

“Support Structure” shall mean a structure, including a building or water tower, upon which a telecommunication structure may be installed.

“Telecommunication Structure” shall mean an antenna, tower, and/ or equipment shelter installed, or proposed to be installed, by a proponent as part of a federally regulated telecommunication undertaking.

“Township” shall mean The Corporation of the Township of Cavan Monaghan also

known as the land-use authority (LUA).

Exclusions:

5. Proposals that meet the exclusion criteria identified in ISED's CPC-2-0-03 or this procedure may be excluded from the requirement of public consultation.
6. Exclusions are identified because, they generally represent the least contentious alternative for installing a telecommunication structure.
7. For telecommunication structures exempted from consultation by ISED, proponents are requested to provide notification to the Township of the installation within a reasonable period of time following such installation, for the Township's records.

Exclusions from Public Consultation:

8. In addition to ISED's exclusions, set out in Appendix G, the following proposals are excluded from the requirement for public consultation as they generally represent use on a site that has previously received concurrence:
 - Proposals to co-locate on an existing telecommunication structure.
 - Proposals to co-locate a telecommunication structure on a support structure.
 - Proposals to construct an additional equipment shelter in conjunction with a co-location.

Principles for Site Selection:

9. In determining an appropriate site for a telecommunication structure, the proponent shall adhere to the principles listed below.
10. Proposals for new telecommunication structures that are designed to serve only a single provider will be discouraged by the Township.
11. Sites should be selected to minimize the total number of telecommunication structures required in the Township.
12. The construction of a new telecommunication structure is discouraged and should only be considered by the proponent when all other options to accommodate the telecommunication structure are demonstrated as not being viable.
13. Proposals on existing structures or buildings or co-locations on existing telecommunication structures are strongly encouraged.

14. Opportunities to incorporate a telecommunication structure into the design of a new building or structure should be explored by the proponent.
15. New telecommunication structures are strongly encouraged to be more than 120 metres, or three times the tower height, whichever is greater, from any lands zoned to permit residential or sensitive land uses. The distance is to be measured from the base of the tower or the outside perimeter of the supporting structure, whichever is greater.
16. If a new telecommunication structure is to be located within 120 metres of lands zoned to permit residential use or sensitive land uses, a detailed rationale for the necessity of this location must be provided in the Site Selection and Justification Report.

Considerations for Site Selection:

17. When selecting a site for a new telecommunication structure, subject to engineering and network objectives, proponents are required to demonstrate they have considered:
 - a) Minimizing the overall number of sites required within the Township;
 - b) Utilizing existing support structures;
 - c) Landscaping and setback standards for the zone in which the structure is proposed;
 - d) Maximizing the distance from lands zoned which permit residential uses or sensitive land uses;
 - e) Maximizing the distance from environmentally sensitive lands;
 - f) Maximizing the distance from listed heritage buildings and sites;
 - g) Avoiding sites that would obscure public views and vistas of important natural or cultural significance;
 - h) Avoiding natural hazards;
 - i) Ensuring compatibility with adjacent uses; and
 - j) Access for maintenance purposes.

Design and Landscaping:

18. The choice and design of structure type will affect the ability of the structure to be used for co-location in the future. Proponents are required to apply design techniques that will mitigate the presence of a telecommunication structure to achieve a less obtrusive design. Any reasonable measure to blend the installation with its surroundings should be taken. Mitigation design techniques should be applied to the following features:
 - Structure type (e.g., architectural style).
 - Colour (e.g., neutral or blending colour unless specified by Transport

Canada and Navigation Canada).

- Material type (e.g., non-reflective surfaces).
- Landscaping (e.g., buffering).
- Lighting (e.g., design that reduces harm to migratory birds).
- Fencing (e.g., screening).

Parking:

19. One parking space will be provided at each new site with access from a public right-of-way at a location acceptable to the Township. Any parking space provided at a telecommunications structure must not be located within the public highway or road right-of-way. Driveway access is subject to a Township entrance permit to ensure conformity with applicable driveway and entrance by-laws, policies, and design standards.

Lighting:

20. All lighting on a telecommunication structure is prohibited unless required by Transport Canada, Navigation Canada, or for the health and safety of the proponents' employees. Lighting will utilize a design that reduces harm to migratory birds (i.e. the use of flashing lights instead of steady burning lights), whenever feasible.
21. The use of dark sky compliant lighting is required, where appropriate.

Signage and Other Uses of a Telecommunication Structure:

22. A telecommunication structure shall only accommodate structures specifically designed for telecommunication purposes. Only identification or information signs or other material directly related to the identification or safe operation of the equipment will be permitted on the telecommunication structure.
23. A small up-to-date plaque must be installed and maintained at the base of the structure, (or at the main entrance to the site where the site is not accessible under normal circumstances), identifying the owner/operator of the structure and a contact telephone number.
24. Third party advertising of the proponent or the proponent's services shall not be permitted.
25. Notwithstanding the foregoing, where the signage is the telecommunication structure, it shall be permitted provided the sign complies with the Township of Cavan Monaghan Sign By-law.
26. The Proponent shall permit the installation of emergency services telecommunication equipment on the antenna.

Telecommunication Structures Sited Upon a Support Structure (e.g., Building or Water Tower):

27. A telecommunication structure sited upon a support structure which shall have a maximum projection, beyond the exterior wall of the support structure, will generally not exceed 2.0 metres and equipment shelters are encouraged to maintain a minimum setback from the roof edge of 3.0 metres and a maximum height of 4.0 metres.

Preliminary Notification:

28. Preliminary notification shall occur between the proponent and the Township's Designated Official for all proposals. The proponent shall provide notification to the Township's Land Use Inquiry Portal.
29. The proponent should provide sufficient information and materials needed to effectively discuss the proposal.

Submission Requirements:

30. Submission requirements shall be provided following preliminary consultation with the Township's Designated Official.
31. All proposals are subject to submission requirements. For complete lists of submission requirements, see Appendices A, B, C, D, E, and F.

Fees:

32. A fee equal to the Application for Telecommunication Tower Consultation and Review fee in the Township's User Fee and Charges By-law will apply. Other fees and expenses may be applicable.
33. If the proposal requires public consultation, the proponent shall be responsible for all costs associated with the public consultation process, which includes public notice and any public information sessions. The Township shall not incur any expense resulting from a proposal.
34. The proponent shall pay the fee for a building permit, as required.

Municipal Notification:

35. All proponents must consult the land-use authority and/ or the public unless a proposal is specifically excluded as per the ISED's CPC-2-0-03 document or specified in this policy. Individual circumstances vary with each antenna system installation and modification, and the exclusion criteria in Appendix G should be applied in consideration of local circumstances. Consequently, it is prudent for

the proponent to consult the municipality even though the proposal meets an exclusion criterion.

Therefore, if the proponent is applying the criteria for exclusion as identified in ISED's CPC-2-0-03, the proponent shall submit the materials listed in Appendix A to the Township within a reasonable period of time following the installation of the structure for Township records.

Municipal Consultation:

36. For proposals that do not meet ISED's or the Township's exclusions criteria, a complete municipal consultation package is required to be submitted to the Township containing all information and materials identified in Appendix B for requests including proposals for new telecommunication structures.

Public Consultation:

37. The public consultation process includes providing public notice and organizing an in-person public information session. A complete public consultation process (Appendix B) and an in-person public information session (Appendix D) is required for proposals that do not meet ISED's or the Township's exclusion criteria.

Public Notice:

38. The proponent shall submit a complete Public Notice Information Packages to the Township, containing all information and materials identified in Appendix D.
39. Public Notice Information Packages shall:
 - a) Be prepared to the satisfaction of the Township;
 - b) Be addressed and mailed by the Township in Township envelopes;
 - c) Include a covering letter prepared by the proponent to be reviewed by the Township;
 - d) Be mailed by the Township as pre-paid first-class mail at the expense of the proponent;
 - e) Be mailed a minimum of 21 days prior to the date of the public information session;
 - f) Be posted to the Township website;
 - g) Provide a copy of notice posted in a local newspaper, as directed by the Township. The proponent shall, at their expense, prepare and advertise such notice in accordance with the requirements of ISED's CPC-2-0-03. In areas without a local newspaper, other effective means of public notification must be implemented. Proponents shall contact the local Township office for guidance; and,
 - h) The Township shall mail the Public Notice Information Packages, on behalf

of the proponent, to:

- i. All property owners located within 240 metres or three times the height of the telecommunication structure measured from the base of the structure whichever is greater;
- ii. Innovation Science and Economic Development (ISED) Canada;
- iii. Township of Cavan Monaghan Mayor and Councillors; and
- iv. The Clerk of any adjacent municipality within the greater of 240 metres or three times the height of the telecommunication structure measured from the property line of the proposed site.

Documentation of Public Comments:

40. Industry Canada's "Client Procedure Circular", CPC-2-0-03, Section 4.2, Default Public Consultation Process - Responding to the Public and Public Reply Comments - details the responses required by the Proponent to the public and the public's reply in kind.
41. The Proponent shall document the public consultation process including:
 - a) The names, addresses, phone numbers and E-mail addresses of respondents; and
 - b) The Proponent shall provide a follow-up letter to the Township indicating the Proponent's formal response to the concerns and/or comments received from the Local Public on the proposal.

Public Information Session:

42. At the public information session, the proponent shall provide the materials and information identified in Appendix E.
43. The proponent, in consultation with Township Staff shall, schedule an appropriate date, time, and location for the public information session which shall be conducted in-person.
44. The proponent shall be responsible for organizing and chairing the public information session.
45. Following the public information session, the proponent shall submit a record to the Township that contains the materials identified in Appendix F.

Confirmation of Local Land Use Authority Consultation:

46. Township Staff will submit a report to Council indicating whether the proponent has complied with the Township's Telecommunication Structures Procedure Policy and request from Council direction concerning whether ISED should be provided with a letter of concurrence or non-concurrence.
47. The Township's response to the proponent and ISED will take into consideration all responses from the municipal consultation process and, when applicable, the public consultation process. The Township will forward comments raised during the public consultation process to ISED.

Application Process Timeline:

- a) The Township will endeavour to expedite the local land-use authority consultation within 60 days.
- b) For proposals that require public consultation, a time period of up to 120 days may be required.
- c) In the event of unavoidable delays preventing the completion of the application process within the 120 days period, the Township shall identify such delays to the proponent and indicate when the completion is expected to occur.

Related Forms:

Appendix A: Municipal notification requirements for proposals that meet Innovation, Science and Economic Development Canada (ISED) exclusions criteria.

Appendix B: Municipal notification requirements for proposals that do not meet Innovation, Science and Economic Development Canada (ISED) exclusions criteria.

Appendix C: Submission requirements for proposals that require public consultation.

Appendix D: Public Notice requirements.

Appendix E: Public information session requirements.

Appendix F: Requirements following a public information session.

Appendix G: Innovation, Science and Economic Development Canada (ISED) Exclusions.

Appendix A: Municipal notification requirements for proposals that meet Innovation, Science and Economic Development Canada (ISED) exclusions criteria

If a proposal meets the exclusions identified by the ISED, the Township requests that the proponent submit the following to the Township within a reasonable period of time following the installation of the structure:

- a) A letter demonstrating compliance with exclusion criteria identified in ISED's CPC-2-0-03.
- b) Supporting drawings.
- c) Engineered stamped drawing if altering existing structure.
- d) Maps illustrating structure location and surrounding land uses.
- e) A site plan.
- f) General Review Commitment Certificate.
- g) Letter of Substantial Completion.

Appendix B: Municipal notification requirements for proposals that do not meet Innovation, Science and Economic Development Canada (ISED) or the Township's exclusions criteria

For proposals that do not meet ISED's or the Township's exclusions, the proponent shall submit to the Township, concurrently with submission requirements in Appendix C and Appendix D when applicable, a complete package containing the following:

- a) A Site Selection and Justification Report prepared by a professional engineer or land use planner. In recognition of the sensitive nature of information contained in the Site Selection and Justification Report, Township Staff will, subject to the requirements of this procedure, the Municipal Freedom of Information and Protection of Privacy Act, and other applicable law, maintain confidentiality of information where reasonably requested by the proponent. The report shall include:
- b) The record of pre-consultation meeting with the Township's Designated Official.
- c) A location map and inventory of co-location site options that have been considered.
- d) An evaluation of site alternatives and the rationale for the selection of the preferred option, including a description of why co-location options have not been arranged as directed by ISED, for those sites which require co-location.
- e) Confirmation of the need for a new telecommunication structure at the proposed location.
- f) A description of the design elements proposed to minimize the visual impact of the telecommunication structure, considering the Township's preferences identified in this procedure.
- g) A signed agreement stating that the proponent will allow co-location, subject to standard industry financial compensation arrangements to the owner of the telecommunication structure and provided all safety, structural, and technological requirements are met.
- h) One full-size hard copy and a digital version of a site plan drawn to a metric scale showing site grading, location of existing property lines or leased area, existing or proposed buildings, fences, lighting fixtures, parking facilities, existing and proposed landscaping, access, type, height of the proposed telecommunication structure, and any other item as reasonably requested by the Township.
- i) One full-size hard copy and a digital version of scaled elevation drawings.

- j) Agreement to submit a General Review Commitment Certificate prior to construction.
- k) Agreement to submit a Letter of Substantial Completion following construction.
- l) Agreement to submit a Building Permit prior to construction, limited to matters within the Township's jurisdiction.
- m) A map indicating the horizontal distance between the structure and the nearest lands zoned to permit residential uses, sensitive lands uses and the nearest environmentally sensitive lands.
- n) Agreement to submit proof of compliance with Transport Canada and Navigation Canada's regulations prior to construction.
- o) A statement, acceptable to the Township, regarding the removal of the telecommunication structure in the event that the structure is no longer being used for a telecommunication purpose.
- p) A Property Identification Number (PIN) printout.
- q) A legal survey of the property identifying the leased area, if any.
- r) Colour photographs with the telecommunication structure superimposed.
- s) An Environmental Impact Statement.
- t) Agreement to submit confirmation of utility locates for ground-mounted structures prior to construction.
- u) All applicable fees and related costs.
- v) Agreement to provide notice in a local newspaper for proposed structures with a height of 30 metres or more. When notice in a local newspaper is required, the proponent shall, at their expense, prepare and advertise such notice in accordance with the requirements of ISED's CPC-2-0-03. The timing of the notice must be synchronized with the distribution of the Public Notice Information Packages. In areas without a local newspaper, other effective means of public notification must be implemented. Proponents shall contact the local Township office for guidance.
- w) The proponent's formal response to the concerns and/or comments received from all the public consultation

Appendix C: Submission requirements for proposals that require public consultation

For proposals that require municipal consultation and public consultation, proponents shall concurrently submit the following materials to the Township:

- a) Public Notice Information Packages, containing the materials and information identified in Appendix D; and,
- b) Municipal Notification requirements as identified in Appendix B of this Procedure.

Appendix D: Public Notice requirements

Proponents are required to submit Public Notice Information Packages to the Township that comprise the following materials and information:

- a) Date, time, location, and agenda for the public information session.
- b) The purpose of the proposed telecommunication structure, the reasons why an existing telecommunication structure or other infrastructure cannot be used, a list of other telecommunication structures that were considered unsuitable and future co-location possibilities for the proposed telecommunication structure.
- c) The proposed site within the community, the geographic co-ordinates, and the specific property or support structure (e.g. rooftop).
- d) A site plan printed on standard letter-size paper.
- e) Identification of areas accessible to the public and the access/demarcation measures to control public access.
- f) A description of the proposed telecommunication structure including its height and dimensions, type, design, and colour.
- g) Superimposed images of the proposed telecommunication structure at the site.
- h) Transport Canada's and Navigation Canada's aeronautical obstruction marking requirements, if applicable.
- i) The proponent's expectation of Transport Canada's and Navigation Canada's requirements together with an undertaking to provide Transport Canada's requirements once they become available.
- j) The project's status under the Canadian Environmental Assessment Act.
- k) Written confirmation that the installation shall conform with accepted engineering practices including structural adequacy.
- l) Written confirmation containing details of compliance with Health Canada's Safety Code 6.
- m) The name and telephone number of a contact person for the proponent, ISED, and Health Canada.
- n) Reference to compliance with this procedure.
- o) Notice that general information relating to antenna systems is available on ISED's

Spectrum Management and Telecommunications website
(<http://strategis.ic.gc.ca/antenna>).

- p) Closing date for submission of written public comments (not less than 20 days from the date of the public information session).

Appendix E: Public information requirements

The Township will advise the proponent of the number of copies of the following materials to be made available for each public information session:

- a) An appropriate visual display, including at a minimum, a display-size (61cm x 92cm) colour photograph of the proposed site/subject property with a superimposed image of the proposed telecommunication structure.
- b) An Environmental Impact Statement.
- c) Public Notice Information Packages, as outlined in Appendix D, containing all materials included in the public notice mailing.
- d) Copies of all materials listed under the applicable Appendix B of this procedure. Confidential information contained in the Site Selection and Justification Report may be removed.
- e) A hard copy of Health Canada's Safety Code 6 and other related Health Canada public information materials that discuss Safety Code 6 as it pertains to Telecommunication Structures.

Appendix F: Requirements following a public information session.

Following each public information session, the proponent shall provide the Township with a record that contains the following:

- a) Complete list of attendees, including names, and addresses.
- b) Minutes indicating the topics discussed, concerns, issues raised, resolutions and any outstanding issues.
- c) Copies of letters or other communications received from the public.
- d) A follow-up letter of response provided to the Township within 40 days of the information session outlining:
- e) How the concerns and issues raised at the information session and in any letters received prior to, at, or up to 20 days following the information session will be addressed; or
- f) Clearly setting out the reasons why the raised concerns cannot be addressed.

Appendix G: Innovation, Science and Economic Development Canada (ISED) Exclusions

(Excerpt from CPC-2-0-03 - Exclusions)

All proponents must also consult the land-use authority and the public unless a proposal is specifically excluded. Individual circumstances vary with each antenna system installation and modification, and the exclusion criteria below should be applied in consideration of local circumstances. Consequently, it may be prudent for the proponent to consult even though the proposal meets an exclusion noted below.

Therefore, when applying the criteria for exclusion, proponents should consider such things as:

- the antenna system's physical dimensions, including the antenna, mast, and tower, compared to the local surroundings
- the location of the proposed antenna system on the property and its proximity to neighbouring residents
- the likelihood of an area being a community-sensitive location
- Transport Canada's marking and lighting requirements for the proposed structure

For the following types of installations, proponents are excluded from the requirement to consult with the LUA and the public, but must still fulfill the General Requirements outlined in Section 7.

- a) New antenna systems: where the height is less than 15 metres above ground level. This exclusion does not apply to antenna systems proposed by telecommunications carriers, broadcasting undertakings or third party tower owners.
- b) Existing antenna systems: where modifications are made, antennas added or the tower replaced, including to facilitate sharing, provided that the total cumulative height increase is no greater than 25% of the height of the initial antenna system installation.
- c) Non-tower structures: including antennas on buildings, water towers, lamp posts, etc. These may be excluded from consultation provided that the height above ground of the non-tower structure, exclusive of appurtenances, is not increased by more than 25%.
- d) Temporary antenna systems: used for special events or emergency operations. Temporary antenna systems must be removed within three months after the start of the emergency or special event.
- e) No consultation is required prior to performing maintenance on an existing antenna system.

The Township of Cavan Monaghan

By-law No. 2024-58

Being a by-law to adopt a Telecommunications Structures Procedure Policy

Whereas pursuant to Section 5(1) of the Municipal Act, S.O., 2001, as amended, the powers of a municipality shall be exercised by its Council.

And Whereas pursuant to Section 5(3) of the Municipal Act, S.O., 2001, as amended, a municipal power, including a municipality's capacity, rights, powers, and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

Now Therefore the Council of the Township of Cavan Monaghan hereby enacts as follows:

1. That the Council of the Township of Cavan Monaghan hereby adopts a Telecommunication Structures Procedure Policy, as in Schedule 'A', attached hereto and forming part of this By-law.
2. That this By-law shall become in effect the 4th day of November, 2024

Read a first, second and third time and passed in open Council this 4th day of November, 2024.

Matthew Graham
Mayor

Cindy Page
Clerk

Schedule ‘A’ to By-law No. 2024-58

 <p align="center">Telecommunication Structures Procedure Policy</p>			
Policy Title:	Telecommunication Structures Procedure Policy	Policy Number:	2024-04
Effective Date:	November 2024	Replaces:	Antenna Systems Policy
Prepared By:	Planning Department	Approved By:	Council

Policy Statement:

1. This policy implements the Township of Cavan Monaghan’s Telecommunication Structures Procedure Policy. The purpose of this policy is to provide a procedural framework to guide proponents and Township Staff and Council for the siting and design of telecommunication structures. The framework is presented in a manner that is meant to adhere to federal and local land use requirements and provide opportunity for the public to provide feedback. This procedure applies to all:
 - Township Staff, elected officials, and committees that support or are involved in the facilitation of any process regarding telecommunication structures;
 - Proponents proposing to install a telecommunication structure as defined within this policy;
 - Existing and new support structures within the Township; and
 - Lands for which the Township is the land use authority.
2. Consultation must respect the Federal Government’s exclusive jurisdiction over radiocommunication and broadcasting but does not give a municipality the right to prevent any Antenna System proposal.
3. The Township, in its capacity as the local land use authority, has the authority to state preferences for the siting, public consultation, site design, and size of telecommunication structures.
4. This protocol shall become effective immediately upon approval by The

Township of Cavan Monaghan Council.

Definitions:

“Co-location” shall mean an installation of a telecommunication structure used by two or more proponents or the installation of multiple telecommunication structures on a support structure by two or more proponents.

“CPC-2-0-03” shall mean the Innovation Science and Economic Development (ISED) Canada’s Client Procedures Circular, CPC-2-0-03, Radiocommunication and Broadcasting Antenna Systems, or any subsequent amendments.

“Designated Official” shall mean the Director of Planning, or their designate, as delegated by the Council of the Township of Cavan Monaghan.

“Installation” shall mean the construction, erection, or modification of a telecommunication structure by a proponent.

“ISED” shall mean Innovation, Science and Economic Development Canada, or any of its successor organizations having jurisdiction over telecommunications system approval.

“Proponent” shall mean a company, organization or person that is subject to ISED’s CPC-2-0-03.

“Proposal” shall mean a suggestion by a proponent to install a telecommunication structure.

“Site” shall mean the location or the proposed location of a telecommunication structure.

“Sensitive Land Use” shall mean buildings, amenity areas, or outdoor spaces where routine or normal activities occurring at reasonably expected times would experience one or more adverse effects from contaminant discharges generated by a nearby major facility. Sensitive land uses maybe a part of the natural or built environment. Examples may include but are not limited to residences, day care centres, educational and health facilities.

“Support Structure” shall mean a structure, including a building or water tower, upon which a telecommunication structure may be installed.

“Telecommunication Structure” shall mean an antenna, tower, and/ or equipment shelter installed, or proposed to be installed, by a proponent as part of a federally regulated telecommunication undertaking.

“Township” shall mean The Corporation of the Township of Cavan Monaghan also

known as the land-use authority (LUA).

Exclusions:

5. Proposals that meet the exclusion criteria identified in ISED's CPC-2-0-03 or this procedure may be excluded from the requirement of public consultation.
6. Exclusions are identified because, they generally represent the least contentious alternative for installing a telecommunication structure.
7. For telecommunication structures exempted from consultation by ISED, proponents are requested to provide notification to the Township of the installation within a reasonable period of time following such installation, for the Township's records.

Exclusions from Public Consultation:

8. In addition to ISED's exclusions, set out in Appendix G, the following proposals are excluded from the requirement for public consultation as they generally represent use on a site that has previously received concurrence:
 - Proposals to co-locate on an existing telecommunication structure.
 - Proposals to co-locate a telecommunication structure on a support structure.
 - Proposals to construct an additional equipment shelter in conjunction with a co-location.

Principles for Site Selection:

9. In determining an appropriate site for a telecommunication structure, the proponent shall adhere to the principles listed below.
10. Proposals for new telecommunication structures that are designed to serve only a single provider will be discouraged by the Township.
11. Sites should be selected to minimize the total number of telecommunication structures required in the Township.
12. The construction of a new telecommunication structure is discouraged and should only be considered by the proponent when all other options to accommodate the telecommunication structure are demonstrated as not being viable.
13. Proposals on existing structures or buildings or co-locations on existing telecommunication structures are strongly encouraged.

14. Opportunities to incorporate a telecommunication structure into the design of a new building or structure should be explored by the proponent.
15. New telecommunication structures are strongly encouraged to be more than 120 metres, or three times the tower height, whichever is greater, from any lands zoned to permit residential or sensitive land uses. The distance is to be measured from the base of the tower or the outside perimeter of the supporting structure, whichever is greater.
16. If a new telecommunication structure is to be located within 120 metres of lands zoned to permit residential use or sensitive land uses, a detailed rationale for the necessity of this location must be provided in the Site Selection and Justification Report.

Considerations for Site Selection:

17. When selecting a site for a new telecommunication structure, subject to engineering and network objectives, proponents are required to demonstrate they have considered:
 - a) Minimizing the overall number of sites required within the Township;
 - b) Utilizing existing support structures;
 - c) Landscaping and setback standards for the zone in which the structure is proposed;
 - d) Maximizing the distance from lands zoned which permit residential uses or sensitive land uses;
 - e) Maximizing the distance from environmentally sensitive lands;
 - f) Maximizing the distance from listed heritage buildings and sites;
 - g) Avoiding sites that would obscure public views and vistas of important natural or cultural significance;
 - h) Avoiding natural hazards;
 - i) Ensuring compatibility with adjacent uses; and
 - j) Access for maintenance purposes.

Design and Landscaping:

18. The choice and design of structure type will affect the ability of the structure to be used for co-location in the future. Proponents are required to apply design techniques that will mitigate the presence of a telecommunication structure to achieve a less obtrusive design. Any reasonable measure to blend the installation with its surroundings should be taken. Mitigation design techniques should be applied to the following features:
 - Structure type (e.g., architectural style).
 - Colour (e.g., neutral or blending colour unless specified by Transport

Canada and Navigation Canada).

- Material type (e.g., non-reflective surfaces).
- Landscaping (e.g., buffering).
- Lighting (e.g., design that reduces harm to migratory birds).
- Fencing (e.g., screening).

Parking:

19. One parking space will be provided at each new site with access from a public right-of-way at a location acceptable to the Township. Any parking space provided at a telecommunications structure must not be located within the public highway or road right-of-way. Driveway access is subject to a Township entrance permit to ensure conformity with applicable driveway and entrance by-laws, policies, and design standards.

Lighting:

20. All lighting on a telecommunication structure is prohibited unless required by Transport Canada, Navigation Canada, or for the health and safety of the proponents' employees. Lighting will utilize a design that reduces harm to migratory birds (i.e. the use of flashing lights instead of steady burning lights), whenever feasible.
21. The use of dark sky compliant lighting is required, where appropriate.

Signage and Other Uses of a Telecommunication Structure:

22. A telecommunication structure shall only accommodate structures specifically designed for telecommunication purposes. Only identification or information signs or other material directly related to the identification or safe operation of the equipment will be permitted on the telecommunication structure.
23. A small up-to-date plaque must be installed and maintained at the base of the structure, (or at the main entrance to the site where the site is not accessible under normal circumstances), identifying the owner/operator of the structure and a contact telephone number.
24. Third party advertising of the proponent or the proponent's services shall not be permitted.
25. Notwithstanding the foregoing, where the signage is the telecommunication structure, it shall be permitted provided the sign complies with the Township of Cavan Monaghan Sign By-law.
26. The Proponent shall permit the installation of emergency services telecommunication equipment on the antenna.

Telecommunication Structures Sited Upon a Support Structure (e.g., Building or Water Tower):

- 27. A telecommunication structure sited upon a support structure which shall have a maximum projection, beyond the exterior wall of the support structure, will generally not exceed 2.0 metres and equipment shelters are encouraged to maintain a minimum setback from the roof edge of 3.0 metres and a maximum height of 4.0 metres.

Preliminary Notification:

- 28. Preliminary notification shall occur between the proponent and the Township's Designated Official for all proposals. The proponent shall provide notification to the Township's Land Use Inquiry Portal.
- 29. The proponent should provide sufficient information and materials needed to effectively discuss the proposal.

Submission Requirements:

- 30. Submission requirements shall be provided following preliminary consultation with the Township's Designated Official.
- 31. All proposals are subject to submission requirements. For complete lists of submission requirements, see Appendices A, B, C, D, E, and F.

Fees:

- 32. A fee equal to the Application for Telecommunication Tower Consultation and Review fee in the Township's User Fee and Charges By-law will apply. Other fees and expenses may be applicable.
- 33. If the proposal requires public consultation, the proponent shall be responsible for all costs associated with the public consultation process, which includes public notice and any public information sessions. The Township shall not incur any expense resulting from a proposal.
- 34. The proponent shall pay the fee for a building permit, as required.

Municipal Notification:

- 35. All proponents must consult the land-use authority and/ or the public unless a proposal is specifically excluded as per the ISED's CPC-2-0-03 document or specified in this policy. Individual circumstances vary with each antenna system installation and modification, and the exclusion criteria in Appendix G should be applied in consideration of local circumstances. Consequently, it is prudent for

the proponent to consult the municipality even though the proposal meets an exclusion criterion.

Therefore, if the proponent is applying the criteria for exclusion as identified in ISED's CPC-2-0-03, the proponent shall submit the materials listed in Appendix A to the Township within a reasonable period of time following the installation of the structure for Township records.

Municipal Consultation:

36. For proposals that do not meet ISED's or the Township's exclusions criteria, a complete municipal consultation package is required to be submitted to the Township containing all information and materials identified in Appendix B for requests including proposals for new telecommunication structures.

Public Consultation:

37. The public consultation process includes providing public notice and organizing an in-person public information session. A complete public consultation process (Appendix B) and an in-person public information session (Appendix D) is required for proposals that do not meet ISED's or the Township's exclusion criteria.

Public Notice:

38. The proponent shall submit a complete Public Notice Information Packages to the Township, containing all information and materials identified in Appendix D.
39. Public Notice Information Packages shall:
 - a) Be prepared to the satisfaction of the Township;
 - b) Be addressed and mailed by the Township in Township envelopes;
 - c) Include a covering letter prepared by the proponent to be reviewed by the Township;
 - d) Be mailed by the Township as pre-paid first-class mail at the expense of the proponent;
 - e) Be mailed a minimum of 21 days prior to the date of the public information session;
 - f) Be posted to the Township website;
 - g) Provide a copy of notice posted in a local newspaper, as directed by the Township. The proponent shall, at their expense, prepare and advertise such notice in accordance with the requirements of ISED's CPC-2-0-03. In areas without a local newspaper, other effective means of public notification must be implemented. Proponents shall contact the local Township office for guidance; and,
 - h) The Township shall mail the Public Notice Information Packages, on behalf

of the proponent, to:

- i. All property owners located within 240 metres or three times the height of the telecommunication structure measured from the base of the structure whichever is greater;
- ii. Innovation Science and Economic Development (ISED) Canada;
- iii. Township of Cavan Monaghan Mayor and Councillors; and
- iv. The Clerk of any adjacent municipality within the greater of 240 metres or three times the height of the telecommunication structure measured from the property line of the proposed site.

Documentation of Public Comments:

40. Industry Canada's "Client Procedure Circular", CPC-2-0-03, Section 4.2, Default Public Consultation Process - Responding to the Public and Public Reply Comments - details the responses required by the Proponent to the public and the public's reply in kind.
41. The Proponent shall document the public consultation process including:
 - a) The names, addresses, phone numbers and E-mail addresses of respondents; and
 - b) The Proponent shall provide a follow-up letter to the Township indicating the Proponent's formal response to the concerns and/or comments received from the Local Public on the proposal.

Public Information Session:

42. At the public information session, the proponent shall provide the materials and information identified in Appendix E.
43. The proponent, in consultation with Township Staff shall, schedule an appropriate date, time, and location for the public information session which shall be conducted in-person.
44. The proponent shall be responsible for organizing and chairing the public information session.
45. Following the public information session, the proponent shall submit a record to the Township that contains the materials identified in Appendix F.

Confirmation of Local Land Use Authority Consultation:

46. Township Staff will submit a report to Council indicating whether the proponent has complied with the Township's Telecommunication Structures Procedure Policy and request from Council direction concerning whether ISED should be provided with a letter of concurrence or non-concurrence.
47. The Township's response to the proponent and ISED will take into consideration all responses from the municipal consultation process and, when applicable, the public consultation process. The Township will forward comments raised during the public consultation process to ISED.

Application Process Timeline:

- a) The Township will endeavour to expedite the local land-use authority consultation within 60 days.
- b) For proposals that require public consultation, a time period of up to 120 days may be required.
- c) In the event of unavoidable delays preventing the completion of the application process within the 120 days period, the Township shall identify such delays to the proponent and indicate when the completion is expected to occur.

Related Forms:

Appendix A: Municipal notification requirements for proposals that meet Innovation, Science and Economic Development Canada (ISED) exclusions criteria.

Appendix B: Municipal notification requirements for proposals that do not meet Innovation, Science and Economic Development Canada (ISED) exclusions criteria.

Appendix C: Submission requirements for proposals that require public consultation.

Appendix D: Public Notice requirements.

Appendix E: Public information session requirements.

Appendix F: Requirements following a public information session.

Appendix G: Innovation, Science and Economic Development Canada (ISED) Exclusions.

Appendix A: Municipal notification requirements for proposals that meet Innovation, Science and Economic Development Canada (ISED) exclusions criteria

If a proposal meets the exclusions identified by the ISED, the Township requests that the proponent submit the following to the Township within a reasonable period of time following the installation of the structure:

- a) A letter demonstrating compliance with exclusion criteria identified in ISED's CPC-2-0-03.
- b) Supporting drawings.
- c) Engineered stamped drawing if altering existing structure.
- d) Maps illustrating structure location and surrounding land uses.
- e) A site plan.
- f) General Review Commitment Certificate.
- g) Letter of Substantial Completion.

Appendix B: Municipal notification requirements for proposals that do not meet Innovation, Science and Economic Development Canada (ISED) or the Township's exclusions criteria

For proposals that do not meet ISED's or the Township's exclusions, the proponent shall submit to the Township, concurrently with submission requirements in Appendix C and Appendix D when applicable, a complete package containing the following:

- a) A Site Selection and Justification Report prepared by a professional engineer or land use planner. In recognition of the sensitive nature of information contained in the Site Selection and Justification Report, Township Staff will, subject to the requirements of this procedure, the Municipal Freedom of Information and Protection of Privacy Act, and other applicable law, maintain confidentiality of information where reasonably requested by the proponent. The report shall include:
- b) The record of pre-consultation meeting with the Township's Designated Official.
- c) A location map and inventory of co-location site options that have been considered.
- d) An evaluation of site alternatives and the rationale for the selection of the preferred option, including a description of why co-location options have not been arranged as directed by ISED, for those sites which require co-location.
- e) Confirmation of the need for a new telecommunication structure at the proposed location.
- f) A description of the design elements proposed to minimize the visual impact of the telecommunication structure, considering the Township's preferences identified in this procedure.
- g) A signed agreement stating that the proponent will allow co-location, subject to standard industry financial compensation arrangements to the owner of the telecommunication structure and provided all safety, structural, and technological requirements are met.
- h) One full-size hard copy and a digital version of a site plan drawn to a metric scale showing site grading, location of existing property lines or leased area, existing or proposed buildings, fences, lighting fixtures, parking facilities, existing and proposed landscaping, access, type, height of the proposed telecommunication structure, and any other item as reasonably requested by the Township.
- i) One full-size hard copy and a digital version of scaled elevation drawings.

- j) Agreement to submit a General Review Commitment Certificate prior to construction.
- k) Agreement to submit a Letter of Substantial Completion following construction.
- l) Agreement to submit a Building Permit prior to construction, limited to matters within the Township's jurisdiction.
- m) A map indicating the horizontal distance between the structure and the nearest lands zoned to permit residential uses, sensitive lands uses and the nearest environmentally sensitive lands.
- n) Agreement to submit proof of compliance with Transport Canada and Navigation Canada's regulations prior to construction.
- o) A statement, acceptable to the Township, regarding the removal of the telecommunication structure in the event that the structure is no longer being used for a telecommunication purpose.
- p) A Property Identification Number (PIN) printout.
- q) A legal survey of the property identifying the leased area, if any.
- r) Colour photographs with the telecommunication structure superimposed.
- s) An Environmental Impact Statement.
- t) Agreement to submit confirmation of utility locates for ground-mounted structures prior to construction.
- u) All applicable fees and related costs.
- v) Agreement to provide notice in a local newspaper for proposed structures with a height of 30 metres or more. When notice in a local newspaper is required, the proponent shall, at their expense, prepare and advertise such notice in accordance with the requirements of ISED's CPC-2-0-03. The timing of the notice must be synchronized with the distribution of the Public Notice Information Packages. In areas without a local newspaper, other effective means of public notification must be implemented. Proponents shall contact the local Township office for guidance.
- w) The proponent's formal response to the concerns and/or comments received from all the public consultation

Appendix C: Submission requirements for proposals that require public consultation

For proposals that require municipal consultation and public consultation, proponents shall concurrently submit the following materials to the Township:

- a) Public Notice Information Packages, containing the materials and information identified in Appendix D; and,
- b) Municipal Notification requirements as identified in Appendix B of this Procedure.

Appendix D: Public Notice requirements

Proponents are required to submit Public Notice Information Packages to the Township that comprise the following materials and information:

- a) Date, time, location, and agenda for the public information session.
- b) The purpose of the proposed telecommunication structure, the reasons why an existing telecommunication structure or other infrastructure cannot be used, a list of other telecommunication structures that were considered unsuitable and future co-location possibilities for the proposed telecommunication structure.
- c) The proposed site within the community, the geographic co-ordinates, and the specific property or support structure (e.g. rooftop).
- d) A site plan printed on standard letter-size paper.
- e) Identification of areas accessible to the public and the access/demarcation measures to control public access.
- f) A description of the proposed telecommunication structure including its height and dimensions, type, design, and colour.
- g) Superimposed images of the proposed telecommunication structure at the site.
- h) Transport Canada's and Navigation Canada's aeronautical obstruction marking requirements, if applicable.
- i) The proponent's expectation of Transport Canada's and Navigation Canada's requirements together with an undertaking to provide Transport Canada's requirements once they become available.
- j) The project's status under the Canadian Environmental Assessment Act.
- k) Written confirmation that the installation shall conform with accepted engineering practices including structural adequacy.
- l) Written confirmation containing details of compliance with Health Canada's Safety Code 6.
- m) The name and telephone number of a contact person for the proponent, ISED, and Health Canada.
- n) Reference to compliance with this procedure.
- o) Notice that general information relating to antenna systems is available on ISED's

Spectrum Management and Telecommunications website
(<http://strategis.ic.gc.ca/antenna>).

- p) Closing date for submission of written public comments (not less than 20 days from the date of the public information session).

Appendix E: Public information requirements

The Township will advise the proponent of the number of copies of the following materials to be made available for each public information session:

- a) An appropriate visual display, including at a minimum, a display-size (61cm x 92cm) colour photograph of the proposed site/subject property with a superimposed image of the proposed telecommunication structure.
- b) An Environmental Impact Statement.
- c) Public Notice Information Packages, as outlined in Appendix D, containing all materials included in the public notice mailing.
- d) Copies of all materials listed under the applicable Appendix B of this procedure. Confidential information contained in the Site Selection and Justification Report may be removed.
- e) A hard copy of Health Canada's Safety Code 6 and other related Health Canada public information materials that discuss Safety Code 6 as it pertains to Telecommunication Structures.

Appendix F: Requirements following a public information session.

Following each public information session, the proponent shall provide the Township with a record that contains the following:

- a) Complete list of attendees, including names, and addresses.
- b) Minutes indicating the topics discussed, concerns, issues raised, resolutions and any outstanding issues.
- c) Copies of letters or other communications received from the public.
- d) A follow-up letter of response provided to the Township within 40 days of the information session outlining:
- e) How the concerns and issues raised at the information session and in any letters received prior to, at, or up to 20 days following the information session will be addressed; or
- f) Clearly setting out the reasons why the raised concerns cannot be addressed.

Appendix G: Innovation, Science and Economic Development Canada (ISED) Exclusions

(Excerpt from CPC-2-0-03 - Exclusions)

All proponents must also consult the land-use authority and the public unless a proposal is specifically excluded. Individual circumstances vary with each antenna system installation and modification, and the exclusion criteria below should be applied in consideration of local circumstances. Consequently, it may be prudent for the proponent to consult even though the proposal meets an exclusion noted below.

Therefore, when applying the criteria for exclusion, proponents should consider such things as:

- the antenna system's physical dimensions, including the antenna, mast, and tower, compared to the local surroundings
- the location of the proposed antenna system on the property and its proximity to neighbouring residents
- the likelihood of an area being a community-sensitive location
- Transport Canada's marking and lighting requirements for the proposed structure

For the following types of installations, proponents are excluded from the requirement to consult with the LUA and the public, but must still fulfill the General Requirements outlined in Section 7.

- a) New antenna systems: where the height is less than 15 metres above ground level. This exclusion does not apply to antenna systems proposed by telecommunications carriers, broadcasting undertakings or third party tower owners.
- b) Existing antenna systems: where modifications are made, antennas added or the tower replaced, including to facilitate sharing, provided that the total cumulative height increase is no greater than 25% of the height of the initial antenna system installation.
- c) Non-tower structures: including antennas on buildings, water towers, lamp posts, etc. These may be excluded from consultation provided that the height above ground of the non-tower structure, exclusive of appurtenances, is not increased by more than 25%.
- d) Temporary antenna systems: used for special events or emergency operations. Temporary antenna systems must be removed within three months after the start of the emergency or special event.
- e) No consultation is required prior to performing maintenance on an existing antenna system.

The Township of Cavan Monaghan

By-law No. 2024-59

Being a by-law to confirm the proceedings of the regular meeting of the Council of the Township of Cavan Monaghan held on the 4th day of November 2024

Whereas the Municipal Act, 2001, S.O., 2001, c.25, S.5, S. 8 and S. 11 authorizes Council to pass by-laws;

Now Therefore the Council of the Township of Cavan Monaghan hereby enacts as follows:

1. That the actions of the Council at its regular meeting held on the 4th day of November 2024 in respect to each recommendation and action by the Council at its said meetings except where prior approval of the Ontario Land Tribunal or other statutory authority is required are hereby adopted ratified and confirmed.
2. That the Mayor and Clerk of the Township of Cavan Monaghan are hereby authorized and directed to do all things necessary to give effect to the said actions or obtain approvals where required, and to execute all documents as may be necessary and the Clerk is hereby authorized and directed to affix the Corporate Seal to all such documents. Read a first, second and third time and passed this 4th day of November 2024.

Matthew Graham
Mayor

Cindy Page
Clerk