

**AGENDA FOR THE COUNCIL MEETING OF  
THE CORPORATION OF THE TOWNSHIP OF RED ROCK  
FOR THE 967<sup>th</sup> REGULAR MEETING ON NOVEMBER 7<sup>th</sup>, 2022 AT 7:00 P.M.**

1. Closed Session
2. Report from Closed Session
3. Preliminary Matters:
  - Item 3.1: Call to Order (7:00pm)
  - Item 3.2: Traditional Territory Acknowledgement & Moment of Silence
  - Item 3.3: Amendments to/Acceptance of Agenda RES
  - Item 3.4: Request/Receive Disclosures of Interest
4. Presentations or Deputations
  - Item 4.1: BDO Dunwoody – 2021 Draft Financial Audits RES(2)
5. Minutes of Previous Council Meeting(s)
  - Item 5.1: Minutes of the October 17, 2022 Council Meeting – Open & Closed RES
6. Correspondence
  - Item 6.1: Red Rock Legion Ladies Auxiliary – Christmas Cheer RES
  - Item 6.2: Red Rock Legion – Letter to Council
7. Reports from Committees, Boards or Agencies
8. Reports from Administration
  - Item 8.1: Report on Administrative Activity RES
  - Item 8.2: Report on Purchase & Sale of Land RES (3)
  - Item 8.3: Report on Purchase Offer of Municipal Land RES
  - Item 8.4: Report on Final Release with 1890717 Ontario Inc. RES
  - Item 8.5: Report on CEMC & Alternate Appointments RES
9. By-laws
10. New Business
11. Unfinished Business
12. Closed Session (if required)
13. Report from Closed Session
14. Confirming By-law (#2022-1299) RES
15. Adjournment

**The Corporation of  
The Township of Red Rock**  
Consolidated Financial Statements  
For the year ended December 31, 2021

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## The Corporation of the Township of Red Rock Statement of Administrative Responsibility

December 31, 2021

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The management of the Corporation of the Township of Red Rock have prepared the accompanying financial statements and are responsible for their accuracy and integrity. The financial statements have been prepared by management in accordance with the accounting principles generally accepted for the public sector as prescribed by the Public Sector Accounting Board (PSAB) of Chartered Professional Accountants of Canada.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, Administration has developed and maintains a system of internal control designed to provide reasonable assurance that the Corporation's assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of the financial statements.

The Chief Administrative Officer reviews the financial statements before such statements are submitted to Council and published for the residents of Red Rock. The external auditors have access to, and meet with Administration and Council to discuss their audit and the results of their examination.

The 2021 financial statements have been reported on by the Corporation of the Township of Red Rock's external auditors, BDO Canada LLP, the auditors appointed by Council. The auditor's report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

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Mark Figliomeni, Chief Administrative Officer

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## Independent Auditor's Report

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To the Members of Council of The Corporation of the Township of Red Rock

### Qualified Opinion

We have audited the consolidated financial statements of The Corporation of the Township of Red Rock, which comprise the consolidated statement of financial position as at December 31, 2021 and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2021, and its consolidated results of operations, its consolidated change in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

The Township has not determined the liabilities which will be associated with the closure and post-closure costs of its solid waste disposal facilities and, consequently, no provision for these liabilities has been made in these financial statements. This is a result of a decision taken by management in a prior year. Canadian public sector accounting standards require that a provision for closure and post-closure costs be provided for in the financial statements. Since we have been unable to obtain satisfactory evidence as to these liabilities, we were not able to determine whether any adjustment might be necessary to expenses, annual surplus, and cash flows from operations for the years ended December 31, 2021 and 2020, liabilities as at December 31, 2021 and 2020, and accumulated surplus as at January 1 and December 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended December 31, 2020 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 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 qualified opinion.

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## Independent Auditor's Report (cont'd)

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### **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.

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## Independent Auditor's Report (cont'd)

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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the 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

Thunder Bay, Ontario  
November 7, 2022

**The Corporation of the Township of Red Rock  
Consolidated Statement of Financial Position**

December 31	2021	2020
<b>Financial assets</b>		
Cash (Note 2)	\$ 1,881,715	\$ 1,600,964
Taxes receivable	2,302,286	477,532
Accounts and grants receivable (Note 3)	2,605,976	2,162,232
User charges receivable	58,653	29,374
Inventory held for resale	218,585	173,626
	<u>7,067,215</u>	<u>4,343,728</u>
<b>Liabilities</b>		
Bank indebtedness (Note 2)	689,428	289,587
Accounts payable and accrued liabilities	2,335,860	1,962,449
Vested sick leave (Note 4)	56,565	68,011
Deferred revenue (Note 5)	529,984	340,569
Long-term debt (Note 6)	371,118	401,870
	<u>3,982,955</u>	<u>3,062,486</u>
<b>Net financial assets</b>	<u>3,084,260</u>	<u>1,281,242</u>
<b>Non-financial assets</b>		
Tangible capital assets (Note 7)	30,997,560	28,649,346
Prepaid expenses and inventories of supplies	61,546	60,030
	<u>31,059,106</u>	<u>28,709,376</u>
<b>Accumulated surplus (Note 8)</b>	<u>\$ 34,143,366</u>	<u>\$ 29,990,618</u>

\_\_\_\_\_ Chief Administrative Officer

\_\_\_\_\_ Mayor

**The Corporation of the Township of Red Rock  
Consolidated Statement of Operations and Accumulated Surplus**

For the year ended December 31	2021 Budget	2021 Actual	2020 Actual
	(Note 15)		
<b>Revenue</b>			
Taxation			
Residential and farm taxation	\$ 1,180,948	\$ 1,184,315	\$ 1,160,328
Commercial and industrial taxation	234,341	232,703	229,079
Taxation from other governments	71,176	71,286	69,366
User charges			
Water and sewer billings	325,000	417,797	315,255
Other fees and service charges	231,100	114,671	88,800
Government transfers			
Federal (Note 9)	173,489	974,097	2,288,125
Provincial (Note 9)	690,742	2,683,777	5,310,649
Other revenue			
Permits, licenses and fines	26,200	262,523	25,945
Investment income	35,156	15,350	17,282
Recoveries	-	42,257	-
Land sales	-	50,750	-
	<u>2,968,152</u>	<u>6,049,526</u>	<u>9,504,829</u>
<b>Expenses (Note 10)</b>			
General government (recovery) (Note 15)	832,115	(900,584)	867,652
Protection to persons and property	286,035	294,735	276,983
Transportation services	870,478	792,886	821,499
Environmental services	537,539	908,217	439,104
Health services	53,800	53,999	51,349
Social and family services	50,000	45,202	43,555
Recreation and cultural services	632,331	620,866	563,161
Planning and development	76,076	81,457	81,911
	<u>3,338,374</u>	<u>1,896,778</u>	<u>3,145,214</u>
<b>Annual surplus (deficit)</b>	(370,222)	4,152,748	6,359,615
<b>Accumulated surplus, beginning of year</b>	<u>29,990,618</u>	<u>29,990,618</u>	<u>23,631,003</u>
<b>Accumulated surplus, end of year (Note 8)</b>	<u>\$29,620,396</u>	<u>\$ 34,143,366</u>	<u>\$ 29,990,618</u>

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.



**The Corporation of the Township of Red Rock  
Consolidated Statement of Change in Net Financial Assets**

For the year ended December 31	2021 Budget	2021 Actual	2020 Actual
	(Note 15)		
Annual surplus (deficit)	\$ (370,222)	\$ 4,152,748	\$ 6,359,615
Acquisition of tangible capital assets	-	(3,079,502)	(6,893,912)
Amortization of tangible capital assets	550,116	613,826	550,116
Loss on disposal of tangible capital assets	-	117,462	2,399
Change in prepaid expenses and inventory of supplies	-	(1,516)	(3,288)
<b>Net change in net financial assets</b>	<b>179,894</b>	<b>1,803,018</b>	<b>14,930</b>
Net financial assets, beginning of year	1,281,242	1,281,242	1,266,312
<b>Net financial assets, end of year</b>	<b>\$ 1,461,136</b>	<b>\$ 3,084,260</b>	<b>\$ 1,281,242</b>

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

## The Corporation of the Township of Red Rock Consolidated Statement of Cash Flows

For the year ended December 31	2021	2020
<b>Operating transactions</b>		
Annual surplus	\$ 4,152,748	\$ 6,359,615
Items not involving cash		
Amortization	613,826	550,116
Loss on disposal of tangible capital assets	117,462	2,399
Changes in non-cash operating balances		
Taxes receivable	(1,824,754)	18,903
Accounts and grants receivable	(443,744)	1,952,760
User charges receivable	(29,279)	3,214
Accounts payable and accrued liabilities	373,411	(1,268,290)
Vested sick leave	(11,446)	(14,624)
Deferred revenue	189,415	52,041
Prepaid expenses and inventories of supplies	(1,516)	(3,288)
	<u>3,136,123</u>	<u>7,652,846</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	<u>(3,079,502)</u>	<u>(6,893,912)</u>
<b>Financing transactions</b>		
Increase (decrease) in bank indebtedness	399,841	(387,637)
Repayment of long-term debt	<u>(30,752)</u>	<u>(29,782)</u>
	<u>369,089</u>	<u>(417,419)</u>
<b>Increase in cash for the year</b>	<b>280,751</b>	<b>341,515</b>
<b>Cash, beginning of year</b>	<u><b>1,600,964</b></u>	<u><b>1,259,449</b></u>
<b>Cash, end of year</b>	<u><b>\$ 1,881,715</b></u>	<u><b>\$ 1,600,964</b></u>

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 1. Significant Accounting Policies

**Management's Responsibility for the Financial Statements** The consolidated financial statements of the Township are the responsibility of management. They have been prepared in accordance with Canadian public sector accounting standards. The Corporation of the Township of Red Rock (the "Township") is a municipality in the Province of Ontario and operates under the provisions of Provincial statutes, such as the Municipal Act and related legislation. The Township provides municipal services such as protection to persons and property, public works, transportation, planning, social and family, recreation and other general government services.

**Reporting Entity** The financial statements reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and Boards which are owned or controlled by the Township. The following entities have been consolidated:

Red Rock Public Library Board

All inter-entity transactions and balances have been eliminated with the exception of loans or advances between reserve funds and any other fund of the Township and the resulting interest income and expenditures.

A government partnership exists where the Township has shared control over the board or entity. The Township's pro-rata share of the assets, liabilities, revenues and expenditures is reflected in the financial statements using the proportionate consolidation method. There are no joint local boards accounted for in this manner in these financial statements.

The Township contributes to the following joint local boards, which are not proportionately consolidated in these statements:

Thunder Bay District Health Unit  
Thunder Bay Area Emergency Measures Organization  
Thunder Bay District Social Services Administration Board

**Cash and Cash Equivalents** Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 1. Significant Accounting Policies (cont'd)

**Inventories** Inventories held for consumption are recorded at the lower of cost and net realizable value.

**Accounting for** The Township collects taxation revenue on behalf of the school boards.

**School Board Transactions** The taxation, other revenue, expenditures, assets and liabilities with respect to the operations of the school boards are not reflected in the current fund balances of these consolidated financial statements. Education taxes collected by the Township that are over-remitted or not remitted to the respective school boards as at December 31 are reported as a financial asset or liability on the statement of financial position.

**Tangible Capital Assets** Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the assets are available for productive use as follows:

Land Improvements	-	20 years
Buildings	-	15 to 60 years
Library Collections, Machinery and Equipment	-	3 to 40 years
Vehicles	-	5 to 20 years
Linear Assets	-	15 to 75 years

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

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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 1. Significant Accounting Policies (cont'd)

<b>Retirement Benefits and Other Employee Benefit Plans</b>	The Township is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Township records pension expense when contributions are due.
<b>Deferred Revenue</b>	Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.
<b>Government Transfers</b>	Government transfers, which include legislative grants, are recognized in the financial statements 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 amount can be made unless the transfer contains stipulations that create a liability. If the transfer contains stipulations that create a liability, the related revenue is recognized over the period that the liability is extinguished.
<b>Revenue Recognition</b>	<p>Charges for water and sewer usage are recorded as user fees on the basis of consumption. Connection fee revenues are recognized when the connection has been established.</p> <p>Other user charges and fees are recognized as revenue in the period in which the related services are performed.</p> <p>Interest is recognized as it is earned. Interest earned on deferred revenue is added to the fund balance and forms part of the deferred revenue balance. Investment income earned on reserve funds is added to the fund balance and forms part of the reserve fund balance. Sales of goods and services are recognized when title is transferred or the services are rendered. Other revenue is recognized on an accrual basis.</p>

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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 1. Significant Accounting Policies (cont'd)

**Taxation Revenue** The amount of the total property tax levy is determined each year through Council's approval of the annual operating budget. Municipal tax rates are set annually by Council for each class or type of property, in accordance with legislation and Council approved policies, in order to raise the revenues required to meeting operating budget requirements. Education tax rates are established by the province each year in order to fund the costs of education on a province wide basis.

Property assessments, on which property taxes are based, are established by the Municipal Property Assessment Corporation. The current value assessment ("CVA") of a property represents an estimated market value of a property as of a fixed date. Assessed value for all properties within the municipality are provided to the Township in the form of the returned assessment roll in December of each year.

The amount of property taxes levied on an individual property is the product of the CVA of the property and the tax rate for the class, together with any adjustments that reflect Council approved mitigation or other tax policy measures.

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

**Use of Estimates** The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in these financial statements include assumptions used in estimating provisions for doubtful taxes and accounts receivable, useful lives of tangible capital assets, and vested sick leave.

## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

### 2. Cash and Bank Indebtedness

The Township's bank accounts earn interest at an effective interest rate between 0.00% - 0.95% (2020 - between 0.00% - 0.95%).

The Township's credit facilities include a \$300,000 overdraft protection which carries interest at prime plus 0.75%. The prime rate was 2.45% at December 31, 2021 (2020 - 2.45%). As at December 31, 2021, the Township utilized \$nil (2020 - \$nil) of this facility.

The Township's credit facilities include a \$1,700,000 line of credit for the purpose of providing bridge financing for the water pollution control plant construction project. Interest is at Northern Credit Union's prime rate. The prime rate was 2.45% at December 31, 2021 (2020 - 2.45%). As at December 31, 2021, the Township utilized \$689,428 (2020 - \$289,587) of this facility.

### 3. Accounts and Grants Receivable

	2021	2020
Infrastructure Canada	\$ 846,222	\$ 896,905
Ministry of Infrastructure	1,566,029	1,394,963
Northern Ontario Heritage Fund Corporation	10,927	-
Other	79,235	19,484
Receiver General (payable)	103,563	(149,120)
	<u>\$ 2,605,976</u>	<u>\$ 2,162,232</u>

### 4. Vested Sick Leave Liability

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

The significant assumptions adopted and estimated for the calculation of the vested sick leave liability are as follows:

Discount rate	3.20%
Inflation rate	1.09%
Retirement age	65

The liability for these accumulated days, to the extent that they have vested and may be taken in cash by an employee on retirement or his/her voluntary or involuntary termination amount to \$56,565 (2020 - \$68,011) at the end of the year.

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**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

**December 31, 2021**

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**5. Deferred Revenue**

	2021	2020
Canada Community Building Fund (Previously Federal Gas Tax)	\$ 429,898	\$ 315,493
FedNor	26,625	-
Employment and Social Dues Canada	49,848	-
Other	23,613	25,076
	\$ 529,984	\$ 340,569

Gas tax revenue is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Township, the Province of Ontario and the Association of Municipalities of Ontario. Gas tax funding may only be used towards eligible projects as specified in the funding agreement.

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**6. Long Term Debt**

	2021	2020
<b>Ontario Infrastructure Debenture</b> Loan, unsecured, repayable \$17,470 semi-annually, including interest at 3.49%, maturing 2033	\$ 328,647	\$ 351,517
<b>Ontario Infrastructure Debenture</b> Loan, unsecured, repayable \$4,543 semi-annually, including interest at 2.49%, maturing 2026	42,471	50,353
	\$ 371,118	\$ 401,870



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**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

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**6. Long Term Debt (cont'd)**

Principal payments due in the next five years and thereafter are as follows:

Year	Amount
2022	\$ 31,755
2023	32,791
2024	33,861
2025	34,967
2026	36,110
Thereafter	<u>201,634</u>
	<u>\$ 371,118</u>

Total payments for the year for Ontario infrastructure debenture debt were as follows:

	<u>2021</u>	<u>2020</u>
Principal payments	\$ 30,752	\$ 29,782
Interest payments	<u>13,275</u>	<u>14,246</u>
	<u>\$ 44,027</u>	<u>\$ 44,028</u>

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

**7. Tangible Capital Assets**

	Land	Land Improvements	Buildings	Library Collections, Machinery and Equipment	Vehicles	Bridges and Culverts	Balance Forward
Cost, beginning of year	\$ 1,363,224	\$ 2,967,092	\$ 5,657,263	\$ 3,539,884	\$ 1,253,433	\$ 1,036,820	\$ 15,817,716
Additions	9,500	1,063	2,754,196	75,361	1,402	14,676	2,856,198
Disposals and write downs	(12,416)	-	-	(5,726)	-	-	(18,142)
Transfers	-	-	18,416,525	-	-	-	18,416,525
Cost, end of year	1,360,308	2,968,155	26,827,984	3,609,519	1,254,835	1,051,496	37,072,297
Accumulated amortization, beginning of year	-	1,876,241	2,500,287	2,074,281	1,138,212	643,851	8,232,872
Amortization	-	62,721	191,310	160,863	38,399	11,578	464,871
Disposals and write downs	-	-	-	(5,726)	-	-	(5,726)
Accumulated amortization, end of year	-	1,938,962	2,691,597	2,229,418	1,176,611	655,429	8,692,017
Net carrying amount, end of year	\$ 1,360,308	\$ 1,029,193	\$ 24,136,387	\$ 1,380,101	\$ 78,224	\$ 396,067	\$ 28,380,280

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

**7. Tangible Capital Assets (cont'd)**

	Balance Forward	Road Network	Storm Network	Waste Water Network	Water Network	Assets under Construction	2021 Total
Cost, beginning of year	\$ 15,817,716	\$ 2,396,362	\$ 483,100	\$ 2,258,672	\$ 3,441,519	\$ 18,470,415	\$ 42,867,784
Additions	2,856,198	-	-	-	-	223,304	3,079,502
Disposals and write downs	(18,142)	-	-	(740,960)	-	-	(759,102)
Transfers	18,416,525	-	-	-	-	(18,416,525)	-
Cost, end of year	37,072,297	2,396,362	483,100	1,517,712	3,441,519	277,194	45,188,184
Accumulated amortization, beginning of year	8,232,872	1,786,109	327,985	1,477,883	2,393,589	-	14,218,438
Amortization	464,871	37,615	8,098	27,927	75,315	-	613,826
Disposals and write downs	(5,726)	-	-	(635,914)	-	-	(641,640)
Accumulated amortization, end of year	8,692,017	1,823,724	336,083	869,896	2,468,904	-	14,190,624
Net carrying amount, end of year	\$ 28,380,280	\$ 572,638	\$ 147,017	\$ 647,816	\$ 972,615	\$ 277,194	\$ 30,997,560

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

**7. Tangible Capital Assets (cont'd)**

	Land	Land Improvements	Buildings	Library Collections, Machinery and Equipment	Vehicles	Bridges and Culverts	Balance Forward
Cost, beginning of year	\$ 1,363,224	\$ 2,967,092	\$ 5,601,127	\$ 3,534,093	\$ 1,253,433	\$ 976,145	\$ 15,695,114
Additions	-	-	56,136	31,635	-	60,675	148,446
Disposals and write downs	-	-	-	(25,844)	-	-	(25,844)
Cost, end of year	1,363,224	2,967,092	5,657,263	3,539,884	1,253,433	1,036,820	15,817,716
Accumulated amortization, beginning of year	-	1,808,170	2,400,140	1,930,889	1,103,854	632,367	7,875,420
Amortization	-	68,071	100,147	166,837	34,358	11,484	380,897
Disposals and write downs	-	-	-	(23,445)	-	-	(23,445)
Accumulated amortization, end of year	-	1,876,241	2,500,287	2,074,281	1,138,212	643,851	8,232,872
Net carrying amount, end of year	\$ 1,363,224	\$ 1,090,851	\$ 3,156,976	\$ 1,465,603	\$ 115,221	\$ 392,969	\$ 7,584,844

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

7. Tangible Capital Assets (cont'd)

	Balance Forward	Road Network	Storm Network	Waste Water Network	Water Network	Assets under Construction	2020 Total
Cost, beginning of year	\$ 15,695,114	\$ 2,396,362	\$ 483,100	\$ 2,258,672	\$ 3,439,145	\$ 11,727,323	\$ 35,999,716
Additions	148,446	-	-	-	2,374	6,743,092	6,893,912
Disposals and write downs	(25,844)	-	-	-	-	-	(25,844)
Cost, end of year	15,817,716	2,396,362	483,100	2,258,672	3,441,519	18,470,415	42,867,784
Accumulated amortization, beginning of year	7,875,420	1,745,905	319,886	1,447,488	2,303,068	-	13,691,767
Amortization	380,897	40,204	8,099	30,395	90,521	-	550,116
Disposals and write downs	(23,445)	-	-	-	-	-	(23,445)
Accumulated amortization, end of year	8,232,872	1,786,109	327,985	1,477,883	2,393,589	-	14,218,438
Net carrying amount, end of year	\$ 7,584,844	\$ 610,253	\$ 155,115	\$ 780,789	\$ 1,047,930	\$ 18,470,415	\$ 28,649,346

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

**December 31, 2021**

**8. Accumulated Surplus**

The Township segregates its accumulated surplus into the following categories:

	2021	2020
Investment in tangible capital assets	\$ 30,997,560	\$ 28,649,346
Current funds to be applied to operations of local boards for the following year	68,222	56,762
Reserves set aside for specific purpose by Council:		
Sewer and water	63,853	63,853
Working capital	2,214,398	491,985
Reserve funds:		
Administrative capital expenditure	51,442	50,955
Community infrastructure	107,359	64,824
Employee retirement costs	5,905	(6,096)
Library capital expenditure	68,958	68,344
Public works capital expenditure	72,295	71,650
Project Remove	6,500	6,439
Protection to persons and property	100,291	99,393
Recreational capital expenditure	81,100	80,371
Sewer capital expenditure	102,662	96,771
Tax refunds	62,227	61,677
Water capital expenditure	140,594	134,344
	<u>\$ 34,143,366</u>	<u>\$ 29,990,618</u>

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

**9. Government Transfers**

	Budget 2021	2021	2020
<b>Federal Transfers</b>			
Canada Community Building Fund (Previously Federal Gas Tax)	\$ 111,345	\$ -	\$ -
Infrastructure Canada	-	903,061	2,269,049
Employment and Social Development Canada	12,144	13,951	19,076
Federal Economic Development Agency for Northern Ontario	-	10,927	-
Other	50,000	46,158	-
	<u>173,489</u>	<u>974,097</u>	<u>2,288,125</u>
<b>Provincial Transfers</b>			
Ontario Municipal Partnership Fund	637,500	637,500	637,500
Ministry of Infrastructure	50,000	1,973,850	4,597,380
Ministry of Municipal Affairs and Housing - COVID recovery	-	52,333	57,200
Northern Ontario Heritage Fund	-	10,927	7,779
Other	3,242	9,167	10,790
	<u>690,742</u>	<u>2,683,777</u>	<u>5,310,649</u>
	<u>\$ 864,231</u>	<u>\$ 3,657,874</u>	<u>\$ 7,598,774</u>

**10. Expenses By Object**

	Budget 2021	2021	2020
Salaries, wages and employee benefits	\$ 1,235,401	\$ 1,167,105	\$ 1,200,802
Materials and supplies	482,300	658,970	568,849
Contracted services	733,557	765,861	582,611
Rents and financial expenses	159,700	155,365	123,172
Provision for doubtful taxes receivable (Note 15)	105,000	(1,651,329)	51,304
Loss on disposal of tangible capital assets	-	117,462	2,400
Donations	500	2,428	517
Contributions to unconsolidated joint boards:			
Thunder Bay District Health Unit	21,800	21,888	21,888
Thunder Bay District Social Services Administration Board	50,000	45,202	43,555
Amortization	550,116	613,826	550,116
	<u>\$ 3,338,374</u>	<u>\$ 1,896,778</u>	<u>\$ 3,145,214</u>

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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 11. Employee Benefits Plan Liability

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its full time staff. The Plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits.

OMERS provides pension services to more than 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2021. The results of this valuation disclosed total actuarial liabilities of \$120.8 billion (\$113.1 billion in 2020) in respect of benefits accrued for service with actuarial assets at that date of \$117.7 billion (\$109.8 billion in 2020) indicating an actuarial deficit of \$3.1 billion (\$3.3 billion in 2020). 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. Contributions made by the Township to OMERS with respect of the employee and employer portions for 2021 was \$134,589 (\$132,765 in 2020), which is included as an expenditure on the consolidated statement of operations and accumulated surplus.

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### 12. Policing

Effective 2015, the OPP provides policing services to the Township by default. The annual cost of policing is determined under the Police Services Act O.Reg 267/14. The total cost of policing services expensed for 2021 was \$152,448 (2020 - \$149,655) after adjusting for rebates.

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### 13. Contingent Liability

As at December 31, 2021, there was outstanding claims pending against the Township for which the amount of settlement, if any, was not determinable. Consequently, no provision for these claim has been made in these financial statements.



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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 14. Budget

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statements of operations and change in net financial assets for comparative purposes. The 2021 budget amounts for the Township approved by Council have been restated to conform to the basis of preparation of the revenues and expenses on the consolidated statements. As a result, the budget figures presented in the statements of operations and change in net financial assets was adjusted as follows:

Approved budget surplus for the year	\$ -
Add:	
Capital expenditures	-
Budgeted transfers to reserves	317,852
Less:	
Budgeted transfers from reserves	(96,958)
Amortization	<u>(550,116)</u>
Budget surplus per statement of operations	<u>\$ (329,222)</u>

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### 15. Subsequent Events

- a) Subsequent to year-end, the Township received a large payment over \$2,000,000 relating to outstanding property taxes and interest which were previously considered uncollectable.

Consequently the Township reversed previous allowances and recognized a recovery of bad debts in the amount of \$1,651,329. The reversal is accounted for in the General Government line on the Consolidated Statement of Operations and Accumulated Surplus.

- b) The Township sold two vested properties for approximately \$116,000 subsequent to year-end.

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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 16. Commitments

Subsequent to year end, the Township entered into a nine year agreement for wastewater treatment plant management services. The following are the future minimum annual payments due over the next five years, and thereafter:

Year	Amount
2022	\$ 291,885
2023	296,228
2024	300,636
2025	305,110
2026	309,652
Thereafter	<u>1,285,399</u>
	<u>\$ 2,788,910</u>

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### 17. Segmented Information

The Corporation of the Township of Red Rock is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

a) General Government

This area relates to the operations of the Township itself and cannot be directly attributed to a specific segment.

b) Protection to Persons and Property

Protection is comprised of police services, fire protection and ambulance services. The police services work is to ensure the safety and protection of the citizens and their property. The fire department is responsible for providing fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers. The ambulance service transports the injured to the hospital and provides emergency medical care to those in distress.

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## The Corporation of the Township of Red Rock Notes to the Consolidated Financial Statements

December 31, 2021

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### 17. Segmented Information (cont'd)

#### c) Transportation Services

Transportation is responsible for providing the Township's road maintenance services.

#### d) Environmental Services

Environmental services provides waste disposal services to citizens as well as maintaining the Municipality's sewer and drinking water systems. They process and clean sewage and ensure the Municipality's water system meets all Provincial standards.

#### e) Health Services

Health services are comprised of public health services, which work to improve the overall health of the population and overcome health inequalities by providing services to individuals and the community.

#### f) Social and Family Services

Social service provides services that are meant to help the less fortunate in society. Social housing is provided to help shelter families and elderly in need.

#### g) Recreational and Cultural Services

This service area provides services meant to improve the health and development of the Municipality's citizens. Recreational and cultural programs such as, swimming and skating lessons and English as a second language are provided at arenas, aquatic centres and community centres. Also, the Municipality provides library services to assist with its citizens' informational needs.

#### h) Planning and Development

This department provides a number of services including municipal planning, maintenance and enforcement of building and construction codes, and review of all property development plans through its application process.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies.

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

17. Segmented Information (cont'd)

Expenses	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2021 Total
Salaries, wages and employee benefits	\$ 357,865	\$ 39,741	\$ 551,899	\$ 39,940	\$ -	\$ -	\$ 139,789	\$ 37,871	\$ 1,167,105
Materials and supplies	60,102	48,808	92,364	240,843	-	-	173,947	42,906	658,970
Contracted services	228,729	155,814	33,387	295,334	32,111	-	20,486	-	765,861
Rents and financial	90,818	10,624	6,560	20,861	-	-	26,502	-	155,365
Recovery of bad debts	(1,651,329)	-	-	-	-	-	-	-	(1,651,329)
Outside transfers	2,428	-	-	-	21,888	45,202	-	-	69,518
Loss on disposal of tangible capital assets	-	-	12,416	105,046	-	-	-	-	117,462
Amortization	10,803	39,748	96,260	206,193	-	-	260,142	680	613,826
	<u>\$ (900,584)</u>	<u>\$ 294,735</u>	<u>\$ 792,886</u>	<u>\$ 908,217</u>	<u>\$ 53,999</u>	<u>\$ 45,202</u>	<u>\$ 620,866</u>	<u>\$ 81,457</u>	<u>\$ 1,896,778</u>

**The Corporation of the Township of Red Rock  
Notes to the Consolidated Financial Statements**

December 31, 2021

17. Segmented Information (cont'd)

	General Governmen t	Protection to Persons and Property	Transportation Services	Environmenta l Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2020 Total
<b>Expenses</b>									
Salaries, wages and employee benefits	\$ 333,926	\$ 41,357	\$ 581,770	\$ 73,935	\$ -	\$ -	\$ 111,290	\$ 58,524	\$ 1,200,802
Materials and supplies	118,907	34,019	101,086	152,591	-	-	139,539	22,707	568,849
Contracted services	284,462	152,409	40,910	66,014	29,461	-	9,355	-	582,611
Rents and financial	68,493	8,313	5,165	18,255	-	-	22,946	-	123,172
Provision for doubtful taxes receivable	51,304	-	-	-	-	-	-	-	51,304
Outside transfers	517	-	-	-	21,888	43,555	-	-	65,960
Loss on disposal on tangible capital assets	-	-	-	-	-	-	2,400	-	2,400
Amortization	10,043	40,885	92,568	128,309	-	-	277,631	680	550,116
	<u>\$ 867,652</u>	<u>\$ 276,983</u>	<u>\$ 821,499</u>	<u>\$ 439,104</u>	<u>\$ 51,349</u>	<u>\$ 43,555</u>	<u>\$ 563,161</u>	<u>\$ 81,911</u>	<u>\$ 3,145,214</u>

**Red Rock Public Library Board**  
**Financial Statements**  
For the year ended December 31, 2021

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## Independent Auditor's Report

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### To the Red Rock Public Library Board

#### Opinion

We have audited the financial statements of the Red Rock Public Library Board ("Library"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2021, and its results of operations, its change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

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

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

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

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

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

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## Independent Auditor's Report (cont'd)

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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 Library'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 Library'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 Library 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

Thunder Bay, Ontario  
xx/xx/xxxx



**Red Rock Public Library Board  
Statement of Financial Position**

December 31	2021	2020
<b>Financial assets</b>		
Cash (Note 2)	\$ 5,890	\$ 715
Accounts receivable	165	261
Receivable from the Township of Red Rock (Note 3)	24,432	20,900
	<u>30,487</u>	<u>21,876</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	<u>2,871</u>	2,535
<b>Net financial assets</b>	<u>27,616</u>	19,341
<b>Non-financial assets</b>		
Tangible capital assets (Note 4)	40,238	37,052
Prepaid expenses	370	370
	<u>40,608</u>	<u>37,422</u>
<b>Accumulated surplus</b>	<u>\$ 68,224</u>	<u>\$ 56,763</u>

Approved by the Board:

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## Red Rock Public Library Board Statement of Operations

For the year ended December 31	Budget 2021	2021	2020
	(Note 6)		
<b>Revenue</b>			
Municipal contribution	\$ 96,958	\$ 96,958	\$ 90,218
Grants			
Employment and Social Development Canada	1,000	834	-
Ministry for Seniors and Accessibility	-	-	43,988
Ministry of Tourism, Culture and Sport	3,242	3,242	3,242
Miscellaneous	1,000	1,607	1,811
Interest	200	91	96
	<u>102,400</u>	<u>102,732</u>	<u>99,355</u>
<b>Expenses</b>			
Accounting (Note 3)	5,500	5,500	5,500
Amortization	7,850	7,849	7,238
Audio visual materials	700	754	790
Bank charges	200	98	73
Books, periodicals and newspapers	7,000	247	220
Computer supplies	3,200	2,991	3,274
Courses and conferences	300	40	15
Equipment maintenance	300	342	317
General materials	500	475	361
History project	400	-	-
Insurance	800	985	834
Postage	100	-	94
Program and staff development	300	-	51
Rent (Note 3)	2,500	2,500	2,500
Salaries and benefits	76,000	63,810	58,084
Small equipment purchases	1,600	1,662	639
Special programming	300	788	312
Subscriptions and memberships	400	281	191
Sundry	500	594	4,420
Supplies	1,000	1,460	1,293
Telephone	800	895	1,018
	<u>110,250</u>	<u>91,271</u>	<u>87,224</u>
<b>Annual surplus (deficit)</b>	<b>(7,850)</b>	<b>11,461</b>	<b>12,131</b>
<b>Accumulated surplus, beginning of year</b>	<b>56,763</b>	<b>56,763</b>	<b>44,632</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 48,913</b>	<b>\$ 68,224</b>	<b>\$ 56,763</b>

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

**Red Rock Public Library Board  
Statement of Change in Net Financial Assets**

For the year ended December 31	Budget 2021	2021	2020
Annual surplus (deficit)	\$ (7,850)	\$ 11,461	\$ 12,131
Acquisition of tangible capital assets	-	(11,035)	(9,233)
Amortization of tangible capital assets	7,850	7,849	7,238
Change in prepaid expenses	-	-	(150)
<b>Change in net financial assets</b>	<b>-</b>	<b>8,275</b>	<b>9,986</b>
<b>Net financial assets, beginning of year</b>	<b>19,341</b>	<b>19,341</b>	<b>9,355</b>
<b>Net financial assets, end of year</b>	<b>\$ 19,341</b>	<b>\$ 27,616</b>	<b>\$ 19,341</b>

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

**Red Rock Public Library Board  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2021</b>	<b>2020</b>
<b>Operating transactions</b>		
Annual surplus	\$ 11,461	\$ 12,131
Item not involving cash		
Amortization of tangible capital assets	7,849	7,238
Changes in non-cash operating balances		
Accounts receivable	96	17
Prepaid expenses	-	(150)
Accounts payable and accrued liabilities	336	1,707
Receivable from the Township of Red Rock	(3,532)	(26,724)
Deferred revenue	-	(3,190)
	<u>16,210</u>	<u>(8,971)</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	<u>(11,035)</u>	<u>(9,233)</u>
<b>Increase (decrease) in cash</b>	<b>5,175</b>	<b>(18,204)</b>
Cash, beginning of year	<u>715</u>	<u>18,919</u>
<b>Cash, end of year</b>	<b>\$ 5,890</b>	<b>\$ 715</b>

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

## Red Rock Public Library Board Notes to Financial Statements

December 31, 2021

### 1. Significant Accounting Policies

The financial statements of the Library Board are prepared by management in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants Canada. Reserve funds held by the Corporation of the Township of Red Rock on behalf of the Library Board are not consolidated in these financial statements. Significant accounting policies adopted by the Board are as follows:

**Tangible Capital Assets** Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt. The cost, less residual value, of the tangible asset are amortized on a straight-line basis over the estimated life of the tangible capital asset as follows:

Furniture and equipment	- 3 to 20 years
Computer hardware and software	- 3 to 5 years
Library collections	- 10 years

**Revenue Recognition** Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

Other revenues are recognized when the service is provided.

**Government Transfers** Government transfers, which include legislative grants, are recognized in the financial statements 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 amount can be made.

### **Budget Figures**

The operating budget approved by the Board for 2021 is reflected on the statement of operations. The budget established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be incurred over a number of years and therefore may not be comparable with current year's actual expenditures. Budget figures have been restated to be comparable with PSAB reporting reflected in the actual results.

## Red Rock Public Library Board Notes to Financial Statements

December 31, 2021

### 1. Significant Accounting Policies (cont'd)

<b>Use of Estimates</b>	The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include assumptions used in estimating useful lives of tangible capital assets.
<b>Employee Future Benefits</b>	The Library Board is an employer member of the Ontario Municipal Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The contributions to this plan are expensed when contributions are due.

### 2. Cash

The Library Board's bank accounts earn interest at an effective interest rate of 0.95% (2020 - 0.95%).

### 3. Municipal Transactions and Economic Dependence

The Corporation of the Township of Red Rock is the principal source of funding for the Board. During 2021, the Board received \$96,958 (2020 - \$90,218) from the Township as its contribution to normal Library operations. At year-end, the amount due from the Township for outstanding contributions net of operational expenses due to the Township amounted to \$24,432 (2020 - \$20,900). Operating expense transactions with the Township were as follows:

	2021	2020
Accounting expense	\$ 5,500	\$ 5,500
Rent expense	2,500	2,500
	\$ 8,000	\$ 8,000

The Library Board is dependent upon the municipal contribution from the Township of Red Rock.

## Red Rock Public Library Board Notes to Financial Statements

December 31, 2021

### 4. Tangible Capital Assets

	Furniture and Equipment	Computer Hardware and Software	Library Collections	2021	2020
Cost, beginning of year	\$ 29,000	\$ 9,013	\$ 128,280	\$ 166,293	\$ 179,934
Additions	-	-	11,035	11,035	9,233
Disposals	-	-	-	-	(22,874)
Cost, end of year	29,000	9,013	139,315	177,328	166,293
Accumulated amortization, beginning of year	29,000	6,484	93,757	129,241	144,877
Amortization	-	1,013	6,836	7,849	7,238
Disposals	-	-	-	-	(22,874)
Accumulated amortization, end of year	29,000	7,497	100,593	137,090	129,241
Net carrying amount, end of year	\$ -	\$ 1,516	\$ 38,722	\$ 40,238	\$ 37,052

### 5. Defined Benefit Pension Plan

The Library Board makes contributions to the Ontario Municipal Employees Retirement System Fund ("OMERS"), which is a multi-employer plan, on behalf of members of its staff. The Plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits.

OMERS provides pension services to approximately 500,000 active and retired members and nearly 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2021. The results of this valuation disclosed total actuarial liabilities of \$120.8 billion (\$113.1 billion in 2020) in respect of benefits accrued for service with actuarial assets at that date of \$117.7 billion (\$109.8 billion in 2020) indicating an actuarial deficit of \$3.1 billion (\$3.3 billion in 2020). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees.

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## Red Rock Public Library Board Notes to Financial Statements

December 31, 2021

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### 5. Defined Benefit Pension Plan (cont'd)

As a result, the Library Board does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Library Board to OMERS with respect of the employee and employer portions for 2021 was \$5,193 (\$5,294 in 2020), which is included as an expenditure on the statement of operations.

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### 6. Budget Figures

Under Canadian public sector accounting standards, budget amounts are to be reported on the statement of operations and change in net financial assets for comparative purposes. The 2021 budget amounts approved by the Board have been restated to conform to the basis of preparation of the revenues and expenses in the financial statements. As a result, the budget figures presented in the statements of operations and change in net financial assets was adjusted as follows:

Approved budget surplus for the year	\$	-
Less:		
Amortization		7,850
Budget deficit per statement of operations	\$	7,850

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### 7. Impact of COVID-19

On March 11, 2020 the World Health Organization declared the outbreak of the coronavirus (COVID-19) a global pandemic. The pandemic had a significant impact on the global economy. Management is actively monitoring the effect on its financial condition, liquidity, operations, suppliers, industry, and workforce. Due to COVID-19, the Library Board closed to the public during the year, affecting the ability to deliver services and projects. The Library Board has opened in a limited capacity, however the disruption has not had a significant impact on the municipal contribution from the Corporation of the Township of Red Rock nor has it had a significant impact on grants received. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Library Board is not able to fully estimate the effects of the COVID-19 outbreak on its operating results, financial condition, or liquidity at this time.

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### 8. Comparative Information

Certain comparative figures have been reclassified from statements previously presented to conform to the presentation of the 2021 financial statements.



**THE CORPORATION OF THE TOWNSHIP OF RED ROCK**

**966<sup>th</sup> REGULAR MEETING OF COUNCIL**

**OCTOBER 17<sup>th</sup>, 2022**

Present:	Mayor:	D. Robinson
	Councillors:	S. Park
		C. Todesco
		G. Muir
		M. McDonald
	Chief Administrative Officer:	M. Figliomeni
	Municipal Secretary:	W. Odahl
	Director of Operations:	B. Westerman
	Fire Chief:	R. Pitre (electronically)
	Community Development Officer	A. Davis

**ONE: CLOSED SESSION**

1.1 Resolution to Close the Meeting

Resolution #1

Moved by: Councillor Park  
Seconded by: Councillor McDonald

BE IT RESOLVED THAT Council move into Closed Session at 6:30pm under the authorities as printed in the Agenda.

**CARRIED**

Council entered Closed Session.

Resolution #2

Moved by: Councillor Park  
Seconded by: Councillor Todesco

BE IT RESOLVED THAT Council rise from Closed Session at 6:59pm and report in Open Session.

**CARRIED**

The open session re-convened at 7:00pm.

**TWO: REPORT FROM CLOSED SESSION**

In Closed Session, Council discussed personnel matters regarding an identifiable individual.

**THREE: PRELIMINARY MATTERS**

3.1 Call to Order

Mayor Robinson called the meeting to order at 7:05p.m.

### 3.2 Traditional Territory Acknowledgement & Moment of Silence

Mayor Robinson read aloud the following land recognition and then proceeded in a moment of silence:

*“Council of the Township of Red Rock hereby acknowledge that we are on the traditional territory of the Robinson-Superior Treaty and that the land we gather on is home to the Red Rock Indian Band, the Anishnaabek and the Metis People.”*

**CARRIED**

### 3.3 Ontario Public Library Week Proclamation

Mayor Robinson read out the Proclamation and the following resolution was approved:

Resolution #3

Moved by: Councillor Muir

Seconded by: Councillor Park

BE IT RESOLVED THAT Council of the Township of Red Rock hereby proclaims October 6 - 22, 2022 as Ontario Public Library Week.

**CARRIED**

### 3.4 Acceptance of the Agenda

The Agenda was approved with the following resolution:

Resolution #4

Moved by: Councillor McDonald

Seconded by: Councillor Todesco

BE IT RESOLVED THAT the Agenda for this Regular Meeting of Council on October 17, 2022 be approved, as presented.

**CARRIED**

### 3.5 Disclosures of Interest

In response to Mayor Robinson’s request, no members disclosed interest in matters before Council this evening.

## **FOUR: PRESENTATIONS OR DEPUTATIONS**

Rachelle Davenport and Jack Falkins from the NWMO met with Council to present an update on the site selection project for the deep geological repository. They briefed Council on the project as a whole, and then focused on the transportation aspect in depth. They noted that they would be willing to bring their mobile information centre to Red Rock for residents interested in learning more about the project as well. Council thanked them for their very

informative presentation and mentioned that they would be very inclined to a information session with residents.

## **FIVE: MINUTES OF PREVIOUS COUNCIL MEETINGS**

### **5.1 Minutes of the October 3, 2022 Meeting of Council**

Council approved the minutes of the October 3, 2022 Council meeting with the following resolution:

Resolution #5

Moved by: Councillor McDonald

Seconded by: Councillor Todesco

BE IT RESOLVED THAT Council approves the Minutes for the October 3, 2022 Regular Meeting of Council.

**CARRIED**

## **SIX: CORRESPONDENCE**

### **6.1 Ministry of Municipal Affairs and Housing – Thank You**

Council posed no questions or discussions on the correspondence.

## **SEVEN: REPORTS FROM COMMITTEES, BOARDS OR AGENCIES**

None

## **EIGHT: REPORTS FROM ADMINISTRATION**

### **8.1 Report from Director of Operations**

Mr. Westerman stated that the paving on Brompton Road had started that day.

The Director of Operations gave an update on the Recreation Centre ice plant; noting that after a thorough inspection, it was apparent that several fixes were required in order to run the plant for the season. CAO Figliomeni added that due to the extensive repairs and the costly quote, the ice would not be installed this season and alternatively, the Township will try to offer a natural ice in the Rec Centre during the months of January and February.

Resolution #6

Moved by: Councillor Park

Seconded by: Councillor Muir

BE IT RESOLVED THAT the report from the Director of Operations be received.

**CARRIED**

### **8.2 Report from Fire Chief**

The Fire Chief noted that the department has been continuously busy responding to motor vehicle accidents on the highway.

Resolution #7

Moved by: Councillor Park  
Seconded by: Councillor Todesco

BE IT RESOLVED THAT the report from the Fire Chief be received.

**CARRIED**

### 8.2 Report from Community Development Officer

Councillor Muir asked for an update on the Recreation Centre Rehabilitation Project. The Community Development Officer responded that they are still in the engineering stage and have not yet provided the Township with the preliminary design report.

Council discussed the placement of the old highway sign's relocation to the new highway, Removal of the current sign will take place this winter and relocated in the spring.

Resolution #8

Moved by: Councillor Muir  
Seconded by: Councillor McDonald

BE IT RESOLVED THAT the report from the Community Development Officer, be received.

**CARRIED**

### 8.3 Report on Administrative Activity

Councillor Todesco requested an update on the real estate meetings regarding Township properties for sale. The CAO responded that the realtor suggested a potential price drop on the properties.

The CAO reiterated the dates and times for voting in the 2022 Municipal Election and stated that if anyone could not make it to the polls, that there are proxy forms available at the Municipal Office.

Mr. Figliomeni updated Council on the potential date of the Water Pollution Control Plant grand opening.

Resolution #9

Moved by: Councillor Park  
Seconded by: Councillor Muir

BE IT RESOLVED THAT the report on Administrative Activity be received.

**CARRIED**

## **NINE: BY-LAWS**

None

**TEN: NEW BUSINESS**

None

**ELEVEN: UNFINISHED BUSINESS**

11.1 PSD Citywide – Asset Management Plan

Councillor Muir noted that he was pleased with the document, but hoped there was some additional funding for marking all the assets within the Township. The CAO responded that the plan focuses on the core assets, which will make the Township in compliance for 2022. He noted that there may be potential funding from the provincial government, given the eligibility requirement is met.

Resolution #10

Moved by: Councillor Muir  
Seconded by: Councillor McDonald

BE IT RESOLVED THAT Council accepts the Asset Management Plan for the Township of Red Rock, submitted by PSD Citywide.

**CARRIED**

**TWELVE: CLOSED SESSION**

Council did not go back into Closed Session.

**THIRTEEN: REPORT FROM CLOSED SESSION**

There was no report from Closed Session.

**FOURTEEN: CONFIRMING BY-LAW**

Resolution #11

Moved by: Councillor Park  
Seconded by: Councillor McDonald

BE IT RESOLVED THAT By-law 2021-1298, to confirm the proceedings of this evening's meeting, be passed as circulated.

**CARRIED**

**FIFTEEN: ADJOURNMENT**

There being no further business to conduct, Mayor Robinson declared the meeting adjourned at 7:58p.m.

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Mayor

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Chief Administrative Officer/Clerk



October 16, 2022

Dear Organization or Business:

The Legion Ladies Auxiliary, Branch 226, is in charge of the local Christmas Cheer Fund. Each year we try to make Christmas a little bit brighter for the less fortunate in our community by supplying food vouchers to those in need.

Once again we are asking for your help in the way of a monetary donation for this worthwhile cause. We would appreciate having all donations by December 10<sup>th</sup> if possible.

Please make cheques payable to The Christmas Cheer Fund.

Mail cheques to Sandra Parker, Box 338, Red Rock.

Thank you for your continued support.

Happy Holidays,

Linda Sodergren

President, Legion Ladies Auxiliary



Carl Sodergren

President



Luella Sumner

Secretary

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*The Royal Canadian Legion*

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Red Rock, Ontario

226

(Man. No. \_\_\_\_\_) BRANCH

MANITOBA AND NORTHWESTERN ONTARIO PROVINCIAL COMMAND  
Box 360, Red Rock, Ont. P0T 2P0

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November 1, 2022

To: The Mayor and Council,  
Township of Red Rock.

Dear Mayor Robinson and Councillors,

The Red Rock Legion Executive would like to inform you of our present financial situation. The fact that the days of having a monthly dance in the hall and the daily bar enjoying a large number of patrons is unfortunately a thing of the past. Over the last five years or so Red Rock's population has become older people who don't spend the time or the money socializing except maybe at home where the beer and spirits are cheaper. Also there are younger couples with families who have better places to spend their hard earned money besides booze and babysitters.

Bookings for the hall are not the same either. All of this and some unexpected repairs and maintenance over these years has eroded our finances to the point where we are operating with less than \$20,000 in our general account. The Charity and Welfare accounts are not accessible for general maintenance. We are short of ideas and volunteers to help us out of this critical situation.





Our treasurer has reported that for some time now we have been spending approximately \$3,000 per month on utilities and other essential bills while bringing into the account less than \$3,000.

Of course the COVID epidemic hurt us a great deal because we had to be closed for significant periods of time, and also the whole experience changed the attitudes and habits of the population. It seems that life will never be the same again. We received some financial aid from different sources, the government and the Dominion Command of the Legion. The CEBA loan of \$40,000 was deposited on April 30, 2020. We had to repay \$30,000 which we were doing at \$1,000 per month. Currently we have stopped paying this loan back while the treasurer tries to re negotiate the payments. The Legion Command donations were deposited on March 1 and Dec. 8 2021 in the total amount of \$15,822.89. These amounts kept the Branch going while we were closed and had no income.

The closures were from March 16, 2020 to August 12, 2020, and from Dec. 26 2020 to Jan. 14, 2021. When we were allowed to open it was with limited capacity.

Everybody knows and agrees on the importance of our building and our organization and what it would do to the town's morale etc. if and when it ceased to operate.

On behalf of the executive I am asking you for any positive input or ideas that can help us avoid this impending prospect of losing the Legion.

Yours truly

A handwritten signature in cursive script that reads "Sodergren".

Carl Sodergren,  
President, Branch 226, Royal Canadian Legion

**The Corporation of the Township of Red Rock  
Administrative Report**

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**Date:** November 7<sup>th</sup>, 2022  
**To:** Mayor and Council  
**Subject:** CAO Activity Report  
**Submitted by:** Mark Figliomeni – CAO/Clerk/Treasurer

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**BACKGROUND:**

October 18<sup>th</sup>, 2022 – November 7<sup>th</sup>, 2022

**DISCUSSION:**

This report is for information only and provides Council with an update on the activities within the office of the CAO/Clerk/Treasurer.

Please feel free to ask any questions that you may have and reach out at any time.

**SUMMARY OF ACTIVITY:**

- \*Day to Day Operations- General Discussions / Stakeholders
- \*Meetings with Federal & Provincial Government – WPCP
- \*Bi-Weekly Internal Staff / Team Meetings / Discussions
- \*Meetings – Infrastructure Projects – Water / Sewer / Recreation Centre
- \*Meetings/ Discussions – Legal Matters
- \*Meetings/Discussions – Auditors – 2021 Audit Process – Final
- \*Worked Advanced Polls for the Election as the Returning Officer
- \*Worked the Election Day Polls as the Returning Officer
- \*Attended MFOA Conference November 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> in Thunder Bay
- \*Attended TBDML Meeting – November 2<sup>nd</sup>

This is a summary of some of the activity within Administration & the Office of the CAO/Clerk/Treasurer. We continue to build and grow as a Team and as a Community that is striving to move forward. This is our major focus and ultimately part of our overall vision for Red Rock both now and in the future.

**MONITORING SITUATIONS:**

- \*Continue to set internal policies and procedures based on overall best practice within the Municipal Act.**
- \*Continue to monitor the SNEMS situation in Red Rock-Nipigon Area.**
- \*Continue to monitor the 2022 Municipal Election process in the Township of Red Rock.**

**DIRECTION / DISCUSSION / UPDATES:**

- \*Monitoring the current properties listed for sale by the Township of Red Rock.**

**UPDATE**

- \*The official Grand Opening of the RRWPCP will be moved to the spring. **UPDATE****

**\*Congratulations to all newly elected members of the Red Rock Township Council for 2022-2026, I look forward to working together to continue to move this community forward. Thank you to all outgoing members for your service along with all candidates in the election process for stepping up and putting your name forward to represent Red Rock. **UPDATE****

**\*Thank you to my team and the election team for making a complicated election process go very smooth, much appreciated, great job.**

**\*Hired Braeden Plemel as the new Recreation Programmer Intern, projected start date will be November 15<sup>th</sup>.**

**\*We continue at this time to work on drainage issues at the recreation centre affecting the operations at the restaurant. We will continue to provide updates on this situation. **UPDATE****

**The Corporation of the Township of Red Rock  
Administrative Report**

---

**Date:** November 7<sup>th</sup>, 2022  
**To:** Mayor and Council  
**Subject:** Purchase & Sale of Land  
**Submitted by:** Mark Figliomeni – CAO/Clerk/Treasurer

---

**RECOMMENDATION:**

**That Council approve the purchase of land from CN Rail for the sum of \$40,000.00 and then declare as surplus land and subsequently sell the same land to Bruno's Contracting for the sum of \$40,000.00.**

**BACKGROUND:**

**This is the final piece of land that is required in order to begin the process of planning the potential development from Bruno's Contracting and will thus allow the developer to continue to work on the original scope for development in Red Rock.**

**DISCUSSION:**

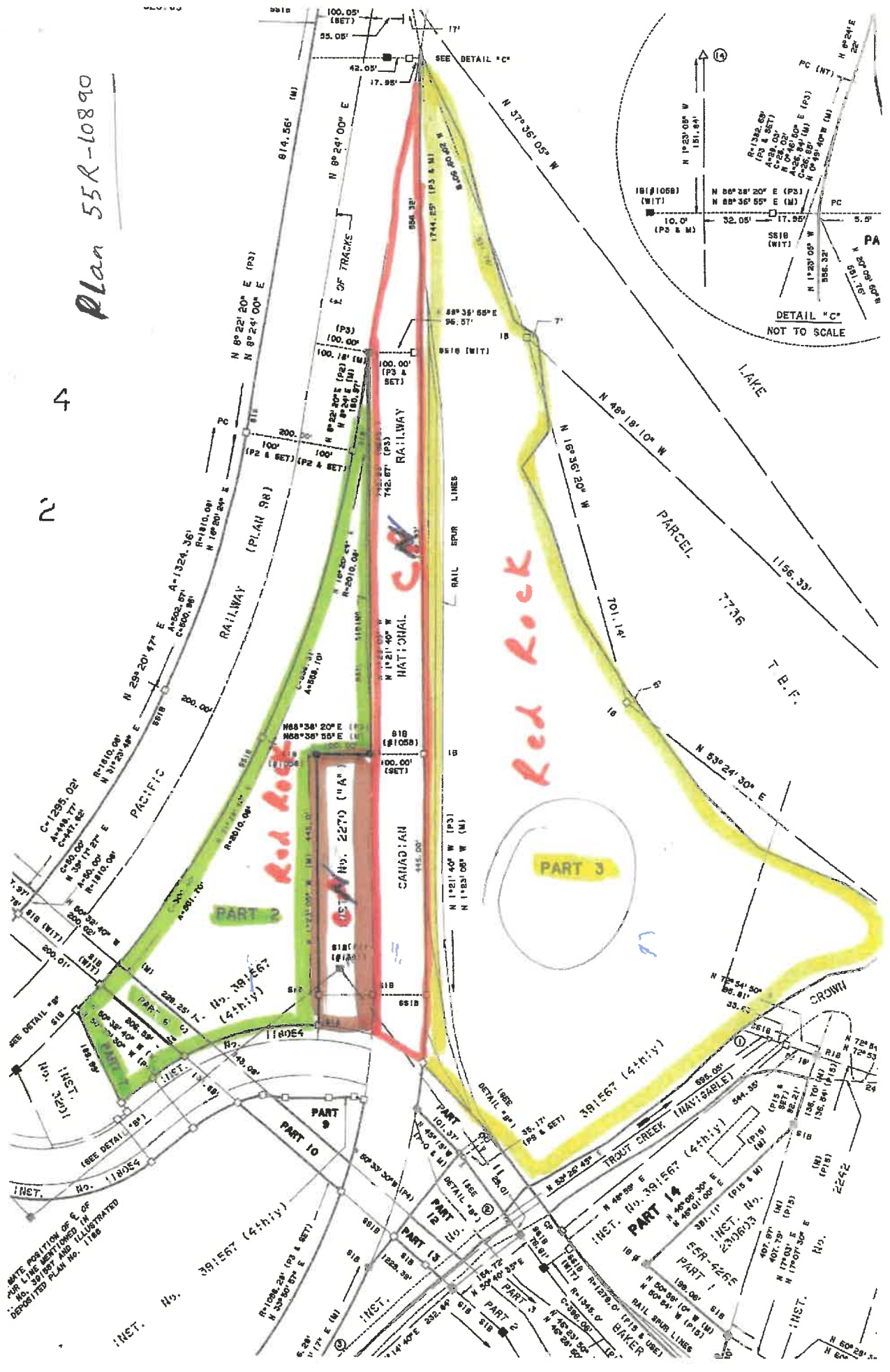
**Verbal update from CAO**

**ATTACHMENTS:**

**(1)**

Plan 55R-10890

N 4



SEE POSITION OF E.O.P.  
FOR LINES DETERMINED IN  
DIPLOMAT PLAN No. 188

DETAIL \*C\*  
NOT TO SCALE

Red Rock

PART 3

Red Rock

CANADIAN NATIONAL RAILWAY

RAILWAY (PLAN 98)

PARCEL

T.B.F.

CROWN

TREATY CREEK (MAYNARD)

RAIL SPUR LINES

55R-226E

BAKER

RAIL SPUR LINES

**The Corporation of the Township of Red Rock  
Administrative Report**

---

**Date:** November 7<sup>th</sup>, 2022  
**To:** Mayor and Council  
**Subject:** Offer to Purchase – Municipal Land  
**Submitted by:** Mark Figliomeni – CAO/Clerk/Treasurer

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**RECOMMENDATION:**

That Council accepts the offer to purchase from Red Rock Developments for \$28,500.00 for LT 113-115 PL 780 (Salls St).

**BACKGROUND:**

The Township has advertised vacant properties for sale with Wendy Ferris at Century 21 Real Estate.

**DISCUSSION:**

Verbal update from CAO

**ATTACHMENTS:**

(1)

DocuSign Envelope ID: 424BD4E3-20B1-4A45-BA66-223ED2260E72



**D H M S**

**Price \$37,900**

[Virtual Tour](#)

### MLS Client View

<b>MLS #</b>	TB221410	<b>Type</b>	Vacant Land
<b>Major Area</b>	Thunder Bay	<b>PIN</b>	624710131
<b>District</b>	Superior North Shore	<b>Acreage</b>	
<b>Sub District</b>	Red Rock	<b>Zoning (TBAY)</b>	
	SALLS ST	<b>Fronting On</b>	North
	RED ROCK	<b>Lot Frontage</b>	150.00
	P0T 2P0	<b>Lot Depth</b>	IRREG.

### Additional Photos



### General Property Information:

<b>Property Size</b>	0.0 - 0.49 Acres	<b>Possession</b>	TBA	<b>Legal</b>	LT 113-115 PL 780 NIPIGON; RED
<b>Waterfront Y/N</b>	No	<b>Assessment \$</b>	8,700.00	<b>Description</b>	ROCK
<b>Waterfront Name</b>		<b>Annual Taxes \$</b>	\$0.00		
		<b>Tax Year</b>	2021		
		<b>Water/Sewer \$ / Year</b>			
					PV

### Public Remarks & Directions

**Public Remarks** Terrific commercial lot right on Red Rock's main street! All town services are at the road. Nice flat piece ready for development. Call now! Visit [www.century21superior.com](http://www.century21superior.com) for more info and pics.

**Directions** NEXT TO THE BANK

### Property Features

**ACCESS** Municipal Road  
**SERVICES AVAILABLE** Cable, Garbage Pickup, High Speed Internet, Hydro, Natural Gas, Street Lights, Telephone  
**WATER/WELL** Municipal Water  
**SEWER/SEPTIC** Sewer



Compliments of  
**WENDY FERRIS**  
SALESPERSON  
CELL: 807-624-8452  
[wendyferris@tbaytel.net](mailto:wendyferris@tbaytel.net)  
<http://www.century21superior.com>  
**CENTURY 21 SUPERIOR REALTY INC.**  
68 ALGOMA ST. N. SUITE 101  
THUNDER BAY ON P7A 4Z3

List Office Name  
CENTURY 21 SUPERIOR REA...

**CENTURY 21.**  
Superior Realty Inc.

The above information is provided by members of TBREB and is from sources believed reliable but should not be relied upon without verification. TBREB assumes no responsibility for its accuracy.

**The Corporation of the Township of Red Rock  
Administrative Report**

---

**Date:** November 7<sup>th</sup>, 2022  
**To:** Mayor and Council  
**Subject:** Full & Final Release - # 1890717 Ontario Inc.  
**Submitted by:** Mark Figliomeni – CAO/Clerk/Treasurer

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**RECOMMENDATION:**

**That Council approve by resolution the direction for the CAO to sign the full and final release statement to be presented to legal for #1890717 Ontario Inc. from the Township's legal firm.**

**BACKGROUND:**

**This is a routine procedure that is part of every Court settlement.**

**DISCUSSION:**

**Verbal update from CAO**



**The Corporation of the Township of Red Rock  
Administrative Report**

---

**Date:** November 7<sup>th</sup>, 2022  
**To:** Mayor and Council  
**Subject:** CEMC & Alternate Appointments  
**Submitted by:** Mark Figliomeni – CAO/Clerk/Treasurer

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**RECOMMENDATION:**

**Council support by resolution that effective November 7<sup>th</sup>, 2022, the CAO/Clerk/Treasurer, Mark Figliomeni is appointed the CEMC for the Township of Red Rock and Deputy Clerk Samantha Cameron is appointed the Alternate.**

**BACKGROUND:**

**The Township is required to have a CEMC and Alternate for Emergency Management to be in compliance as per regulations.**

**DISCUSSION:**

**At this point the Volunteer Fire Chief acts as the CEMC for the Township of Red Rock and he has done a great job but his role in an emergency would be more of a “Feet on the Ground” thus thing change is required and essential in my opinion. Thank you Ryan for stepping up and filling this essential role within the Township of Red Rock for the last year and a half.**

**Further verbal update from CAO if required.**