

THE CORPORATION OF THE TOWNSHIP OF HILTON

A G E N D A

Regular Meeting of Council

August 14 2024 – 7:00 pm

Council Chamber - Hilton Township Municipal Building

1. Call to Order.
2. Declarations of Pecuniary Interest
3. Motion to Accept Agenda as presented
4. Approval of Minutes:
 - a) Regular Meeting of July 10, 2024
 - b) Closed meeting of July 10, 2024
5. Delegations:
 - a) Mr. Eric Hamilton, Ms. Lorrie Lippe and Mr. John McDonald regarding land swap request
 - b) Mr. Andrew McCarty regarding speed of rural roads in the Township, X Line, and Hamilton Bay Dr.
6. Roads:
 - a) Road Superintendent update
 - b) 10-year plan
 - c) Job advertisement for Road Superintendent
7. Fire/Emergency Management:
 - a) Clerk report re update of Fire Chief position
8. Building/By-Law Enforcement
 - a) Tulloch Invoices costs vs fees to date 2024
9. Planning:
 - a) Notice of Application for Consent
10. Administration:
 - a) Clerk Report re visa application/borrowing resolution form
 - b) Clerk Report re schooling update
 - c) Draft 2023 Financial Statements Received from BDO
 - d) Set Date for Budget Meeting
11. Correspondence:
 - a) Letter from Municipal Policing Bureau re New Uniform and Civilian Collective Agreements
 - b) Letter from Police Retirees of Ontario Incorporated Requesting Support for The Teddy Bear Program
 - c) Final Letter and Statement of Account from Mr. John Hart re Request for Investigation
 - d) Imposition of Penalty re Integrity Commissioner Investigation - deferred from July 24 meeting
12. Move to closed meeting

Council will enter into closed session in accordance with the provisions of the Municipal Act, Section 239(2) (b) personal matters about an identifiable individual to discuss a complaint received by a community member and,

Section 239 (2)(d) labour relations or employee negotiations to discuss possible contract work
13. Return to open meeting
14. Direction to Clerk
15. Expenditures for July
16. Confirmatory By-law
17. Adjourn

THE CORPORATION OF THE TOWNSHIP OF HILTON

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MINUTES
Regular Meeting
July 10, 2024
7:00 p.m.

Present:

Acting Reeve: Mike Garside
Councillors: Dave Leask
Janet Gordanier
Mike Trainor

Acting Clerk Treasurer: Sara Dinsdale
Road Superintendent: Lyndon Garside

Absent: Rod Wood

The meeting was called to order at 7:00 pm.

There were no declarations of pecuniary interest.

Resolution 2024 - 149
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the agenda for July 10, 2024 as presented. *CARRIED*

Council moved to a public meeting at 7:02 pm regarding the proposed increases to Fees and Charges By-law and adoption of the 2024 Hilton Union Fire Board Budget.

Resolution 2024 - 150
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to rescind third and final reading of by-law 1417-24; being a by-law to establish and require payment of various fees and charges, in order to provide the public, the opportunity to comment. *CARRIED*

There were no public attendees; therefore, no comments made. Acting Reeve Mike Garside continued with the agenda business during the public meeting portion to give latecomers an opportunity to arrive and comment.

A discussion took place regarding next steps to enforce the township's by-laws and the repeal of the By-Law Enforcement /Animal Control Officer by-law#1422-24. It was suggested that the Acting Clerk reach out to other townships to find out if they have any By-Law Enforcement Officers that may be interested in contracting work with the Township of Hilton. It was also suggested to look into Administration Fees/Fines and hot to implement this option.

Resolution 2024-151
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to repeal by-law #1422-24; being a by-law to appoint a By-law Enforcement /Animal Control Officer for the Corporation of the Township of Hilton. *CARRIED*

Resolution 2024-152
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the regular Council meeting of May 8, 2024. *CARRIED*

Resolution 2024-153
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the regular Council meeting of June 5, 2024. *CARRIED*

Resolution 2024-154
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the closed Council meeting of June 5, 2024. *CARRIED*

Resolution 2024-155
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the Special Council meeting of July 2, 2024. *CARRIED*

Resolution 2024-156
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve the minutes of the closed Council meeting of July 2, 2024. *CARRIED*

Road Superintendent, Lyndon Garside gave an update regarding the dump truck. There was a part that broke on it recently. After attempting to analyze and repair it, a new part was ordered and should arrive soon.

Mr. Garside explained that he is working on a 10-year plan and should have it prepared for the next regular council meeting. He will be doing measurements of all roads to determine the value and what to expect for costs per year according to the level that is determined.

Mr. Garside explained that surface treatment of Trainors Side Rd. has been delayed as there has been a delay by the supplier. He also explained that the township has not yet received the expected shipment of calcium that is normally disbursed on some of the dustier roads starting in June. He also explained that since there's been a lot of rain, there hasn't been much need for it and suggested that the shipment just be cancelled since it's so late in the season now. There was a discussion regarding the possibility of still accepting the order, and storing it until next year or possibly looking into seeing if other contractors can use our shipment once it arrives, and new calcium can be ordered next year. Mr. Garside explained that it could be stored safely; however, calcium is hard on the environment and culverts. There are only three roads that the calcium is normally disbursed on to reduce the safety issue caused by dusty conditions when two cars pass each other. It was explained that no other Municipalities have any calcium and the roads that normally receive it are roads that are not travelled often so the chances of two cars passing at once is unlikely. Mr. Garside recommended that the purchase and disbursement of calcium be discontinued going forward and/or the new Road Superintendent will be able to make that decision next year.

Mr. Garside gave an update regarding the requests from Ms. Barb Church at the council meeting held on June 5, 2024 regarding Big Point Park. He explained that the new roof for the outhouse was ordered and will be arriving soon. The roof and floor will be replaced. There was a discussion regarding grants and it was stated that since the Municipality does not own the park, we would not be able to receive a grant for any updates to the park. It was suggested that Mr. Garside look into the cost to build a new washroom and the cost to purchase a new pre-made outhouse.

Mr. Garside explained that he went to take a look at the area of long grass that was requested to be cut down. He explained that this long grass sets a safety perimeter and if cut down, the park's perimeter will be very close to the road causing a safety concern. The tall grass contains an array of butterfly plants including milkweed, and beyond that, there is poison ivy that will be easily accessible if the tall grass is cut. Mr. Garside explained that the park has plenty of available room and that the tall grass should remain as is.

Acting Reeve Garside paused the meeting in order to close the public meeting portion.

Public meeting was closed at 7:49 pm. There were no public attendees or comments.

Resolution 2024 - 157
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give third and final reading and pass By-law 1417-24; being a by-law to establish and require payment of various fees and charges.
CARRIED

The regular council meeting was continued and Mr. Garside continued with the updates regarding parks. He addressed Ms. Church's request to possibly start creating the walking trails at the possible new park on the W Line. Mr. Garside explained that it needs to be surveyed and mapped out in the fall, when the leaves have fallen off the trees, in order to determine and see the distance to the other properties for privacy reasons.

Resolution 2024 - 158
Moved: Mike Trainor
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give first, second and third and final reading and pass by-law No. 1420-24 to authorize an agreement for the joint management and operation of a Fire Department. *CARRIED*

Council reviewed a letter received by Mayor Robert Hope of the Village of Hilton, that offered the Township of Hilton the use of the Hilton Beach Community Hall. Council expressed their gratitude and appreciation of this offer.

Resolution 2024 - 159
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the offer from Mayor Robert Hope of the Village of Hilton to use the Hilton Beach Community Hall as an emergency warming shelter as well as a location to host gatherings, social functions and events. *CARRIED*

Council suggested that the Acting Clerk reach out to the township's CEMC to advise of the new warming centre.

Resolution 2024 - 160
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the suggestion made by the Hilton Union Fire Board to accept the 2024 Budget. Each township to contribute \$27,829.39. *CARRIED*

Resolution 2024 - 161
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the recommendation made by the Hilton Union Fire Board to increase the reserve fund contributions to \$20,000.00 being \$10,000.00 per township in 2025. *CARRIED*

Resolution 2024 - 162
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does approve Sara Dinsdale enrolling in the Municipal Administrative Program Unit 1 (correspondence format) and unit 2 course (zoom format) at a total cost of \$900.00 plus HST. *CARRIED*

Resolution 2024 - 163
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give first, second and third and final reading and pass by-law No. 1421-24 being a by-law to govern the proceedings of Council and Committees of the Township of Hilton, the conduct of its members and the calling of meetings. *CARRIED*

Resolution 2024 - 164
Moved: Janet Gordanier
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does give first, second and third and final reading and pass by-law No. 1424-24 being a by-law to authorize the execution of an agreement with the Association of the Municipalities of Ontario for the administration of the transfer of the Canada Community-Building Fund. *CARRIED*

Council reviewed the Harassment Policy. It was noted that the policy only includes employee conduct and not the conduct towards employees from the community or public. It was suggested that the Acting Clerk research other township's policies to update the existing policy or to create an additional one to capture customer/public behaviour. Council suggested that once a policy is in place, that it could be included in the next tax bills to be sent out.

Council reviewed by-law 757; Prohibit Dogs from Running at Large. Council suggested that the Acting Clerk research other township's care and control of dogs' policies as well as to look up dog laws of Ontario.

Council reviewed by-law 1328-22; Noise Control and by-law 727; Parking or Camping on All Road Allowances. There were no suggestions of updates to these.

Council reviewed a draft Fireworks By-law. Council suggested that the Acting Clerk research other by-laws that may cover issues and safety with fireworks as well as look into the Provincial legislation. Council agreed to defer this topic to the next regular council meeting.

Council moved into a Cemetery Board Meeting.

Resolution 2024 - 165
Moved: Mike Trainor
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adopt the new Grace United Cemetery Schedule of Fees; being Schedule "B" to By-law no. 1418-24. *CARRIED*

Resolution 2024 - 166
Moved: Mike Trainor
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the draft by-law 1418-24; being a by-law to provide for rules and regulations for the care of and control of Grace United Cemetery within the Township of Hilton. This by-law shall come into force and effect upon approval of the Registrar, Funeral Burial and Cremation Services Act, 2022, Bereavement Authority of Ontario. *CARRIED*

Resolution 2024 - 167
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the request made by Mr. Forbes to donate time and material in restoring the Grace United Cemetery Sign. *CARRIED*

There was no new cemetery business. Council moved back into the regular council meeting.

Resolution 2024 - 168
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to allowing the Village of Hilton and Lion's Club to include the Township of Hilton's crest on the promotional posters and advertising for the fundraiser/dance at the Community Hall scheduled for August 17, 2024. *CARRIED*

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Resolution 2024-169
Moved: Mike Trainor
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does agree to the payment of Township bills for the month of June, 2024 in the amount of \$131,874.50 as per the attached voucher.
CARRIED

Resolution 2024-170
Moved: Janet Gordanier
Seconded: Dave Leask

Resolved that this Council move into closed session at 9:33_p.m.to consider items concerning personal matters about an identifiable individual.

Further be it Resolved that should the said closed session be adjourned, the Council may reconvene in closed session to discuss the same matters without the need for a further authorizing resolution. (*Municipal Act* section 239 (2) (b) re personal matters about an identifiable individual. *CARRIED*

Resolution 2024-171
Moved: Mike Trainor
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON returns to open session at 10:33 pm. *CARRIED*

Resolution 2024-172
Moved: Dave Leask
Seconded: Janet Gordanier

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF does agree to recommend to the Hilton Union Fire Board that the meeting held on July 26, 2024 is deemed challengeable; therefore, any recommendations and resolutions passed are void. Council also recommends to hold an additional special meeting to re-address the matters of said meeting as discussed in the closed session. *CARRIED*

Resolution 2024-173
Moved: Dave Leask
Seconded: Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does pass By-law No. 1425-24 being a by-law to confirm the proceedings of this meeting. *CARRIED*

Resolution 2024-174
Moved: Janet Gordanier
Seconded: Dave Leask

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does adjourn at 10:35 p.m. Council to meet again at the Hilton Township Municipal office on Wednesday, July 24, 2024 at 6:30 pm or at the call of the Reeve. *CARRIED*

Deputy Reeve, Dave Leask

Acting Clerk, Sara Dinsdale

Corporation of the Township of Hilton
2983 Base Line
Hilton Beach, Ontario P0R 1G0

June 7, 2024

Attn: Reeve Rodney Wood and Members of Council
c/o: Sara Dinsdale, Acting Clerk/Treasurer

Re: X-Line Road Allowance Land Swap
Township of Hilton

Mr. Wood and Members of Council,

Eric Hamilton and myself wish to thank you for your consideration last year to a "potential land swap" in response to our letter of May 27th, 2023. We have cc'd our original letter for reference.

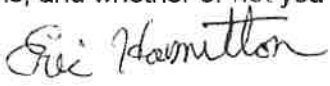
To summerise, we are requesting that the Townships 66' unopened road allowance adjacent to our west property line, being the west property line of Block "A", be conveyed to us, and in return we would convey 80' +/- to the Township of the south end of Block 'A'. During a discussion at council it was requested that the amount of land conveyed to the township be increased from 66'. Based on a review of the functionality of a potential parket/boat launch, we are thus proposing this amount be increased to 80'.

We have had a cursory review completed of the functioning of the proposed conveyed lands should they be used for a future boat launch or parket, and we maintain that the proposed configuration improves the development potential for a parket as follows;

1. An adequate turnaround, accomplished via a road widening or wholly contained within the 80' is possible to accommodate the turning movements of vehicles with boat trailers.
2. The reversing distance to the water is greatly reduced from the alternative. Further, providing an adequate turnaround is problematic within the layout of the current property fabric.
3. The reconfiguration of the area adjacent to the opened X-Line road allows for both substantial parking and amenity spaces.
4. The X-line roadway can be widened on the curve (bulbed) which would allow ease of maintenance and also elimiate traffic conflicts. Albeit, X-line is a low volume road in accordance with MTO roadway classification standards and conflicts would be unlikely regardless.

Our original review with council looked at the feasibility of our proposal, and based on our discussion at council we are optimistic that this proposal is mutually benifitting. At councils descretion, we would like to move forward with the proposed and enter into formal negotiations and work towards completing the necessary steps to its resolution.

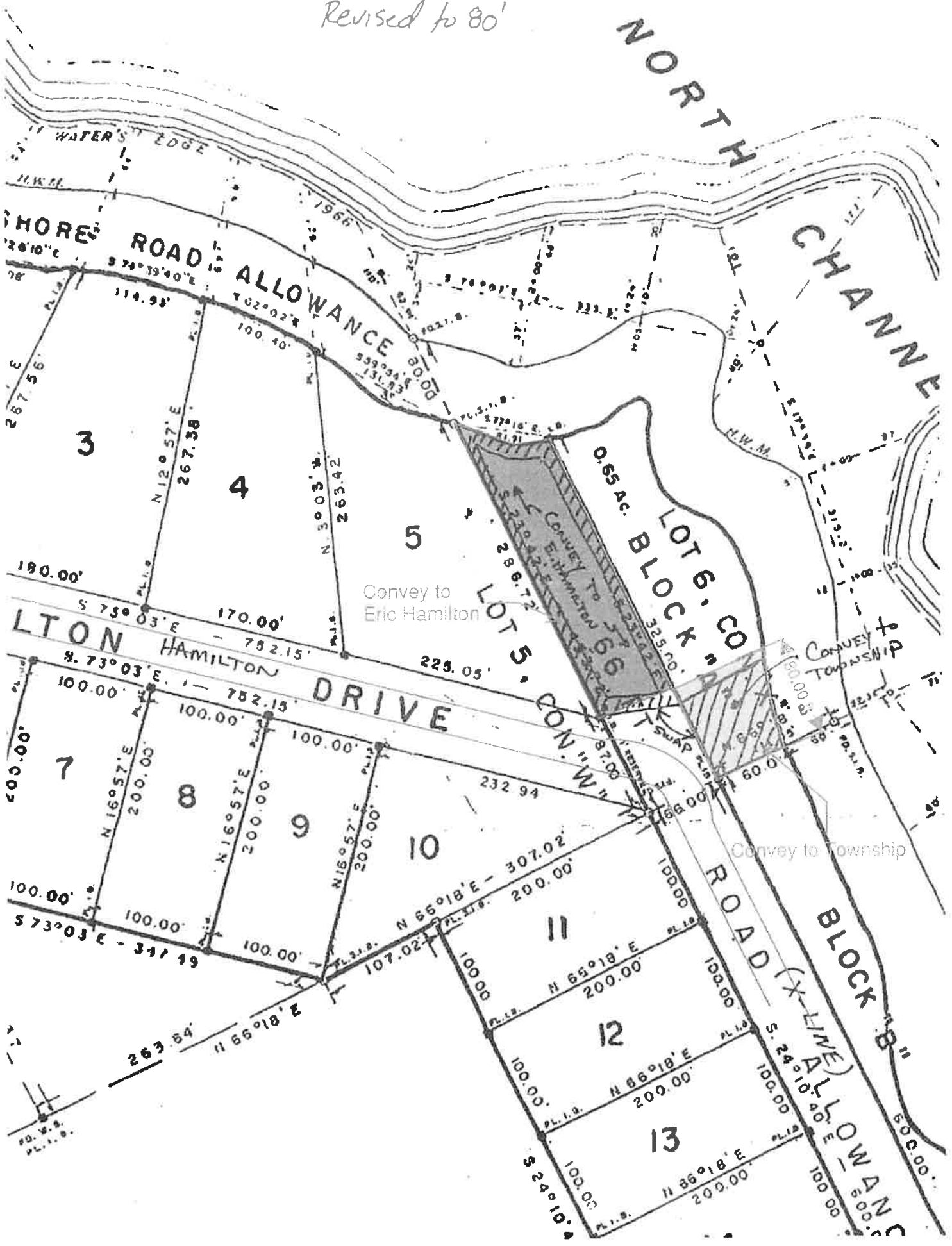
We thank you in advance for your consideration to this matter. Kindly review and contact us with any questions, and whether or not you wish to proceed.

Yours Truly, 

Eric Hamilton and Lorrie Shelswell-Lippe.



Revised to 80'



May 17, 2023

Dear Mayor and members of council,

Firstly, we want to express our gratitude to council for your understanding as we work through the encroachment issues to 3828 X-Line. We have unfortunately faced health issues with immediate family which has drawn our attention away from the subject and forced our priorities to be focused with those.

As our personal issues have somewhat stabilized, we want to assure council that we are working to rectify the encroachment issue. With this being said, we wish to put forth a conceptual proposal for the consideration of council.

To our understanding, the encroachment issues focus on a structure being on, or within a setback of the 66 foot unopened road allowance, being the extension of X-Line beside block "A" on plan H597 (see attached). Our proposal as we set forth herein is in our opinion mutually beneficial for both us and the township.

Firstly, due to the layout and configuration of our property, meeting the required zoning building setbacks and other requirements is challenging. The property is narrow.

Secondly, we understand the position of the township in preserving access to the water for a future parkette/boat launch and frankly we agree with this position.

We thus request your consideration to a "land swap". The township would convey the 66 foot road allowance adjacent to our west property line in exchange for a 66 foot wide corridor along our south property line (being the extension of the west leg of Hamilton Drive to the eastern water's edge). This reconfiguration has a number of mutual benefits.

- 1) It would allow construction of a dwelling on our property without the need for minor variances.
- 2) A 66 foot right of way in width is problematic to install an adequate turn around, parking area, and other requirements for a boat launch. Under the current situation, vehicles/boat trailers would be required to back down the right of way from off of the roadway, but this is in excess of 300 ft. from the roadway to the water. Alternatively, with the access to water being located along our south property line, a simple widening could be created (or bulb or sorts) with the road, and boat trailers would have easy and direct access to a boat ramp with a turn around and short back-up distance.
- 3) The water and shoreline at the end of the current road allowance is wholly unsuitable for a boat launch and access. The shoreline is very rocky, uneven, and exposed. Additionally, the water is shallow and does not drop off considerably for some distance. Alternatively, should a boat launch be located as proposed, while the shoreline remains rocky, it is less undulating, would be located in a protected bay, and the water levels are better suited for a future boat launch.

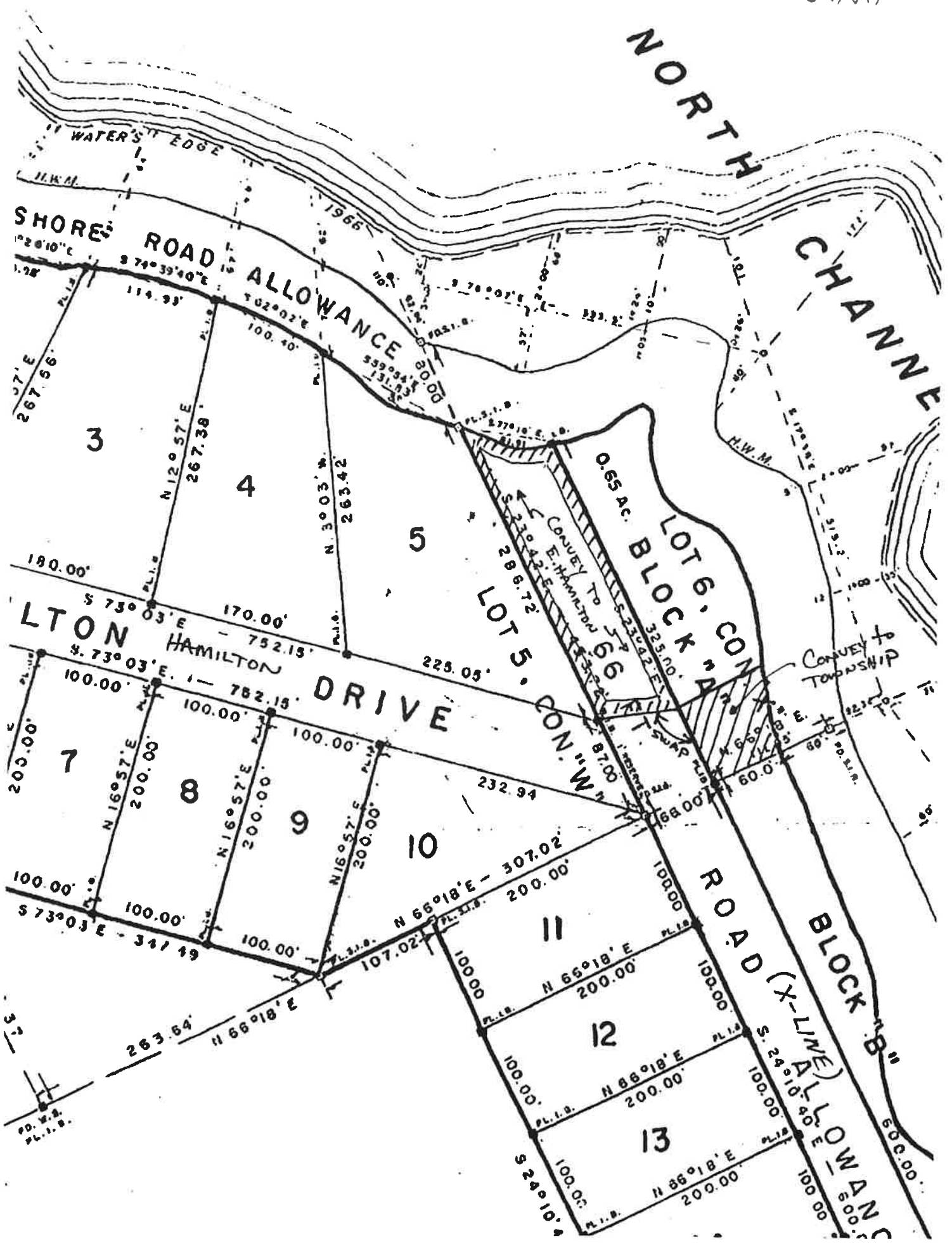
Eric and I respectfully present this proposal for your consideration. Should council be amenable to further this discussion please let us know. Regardless, we are appreciative of your patience and understanding.

Yours very truly,

Lorrie Shelswell and Eric Hamilton

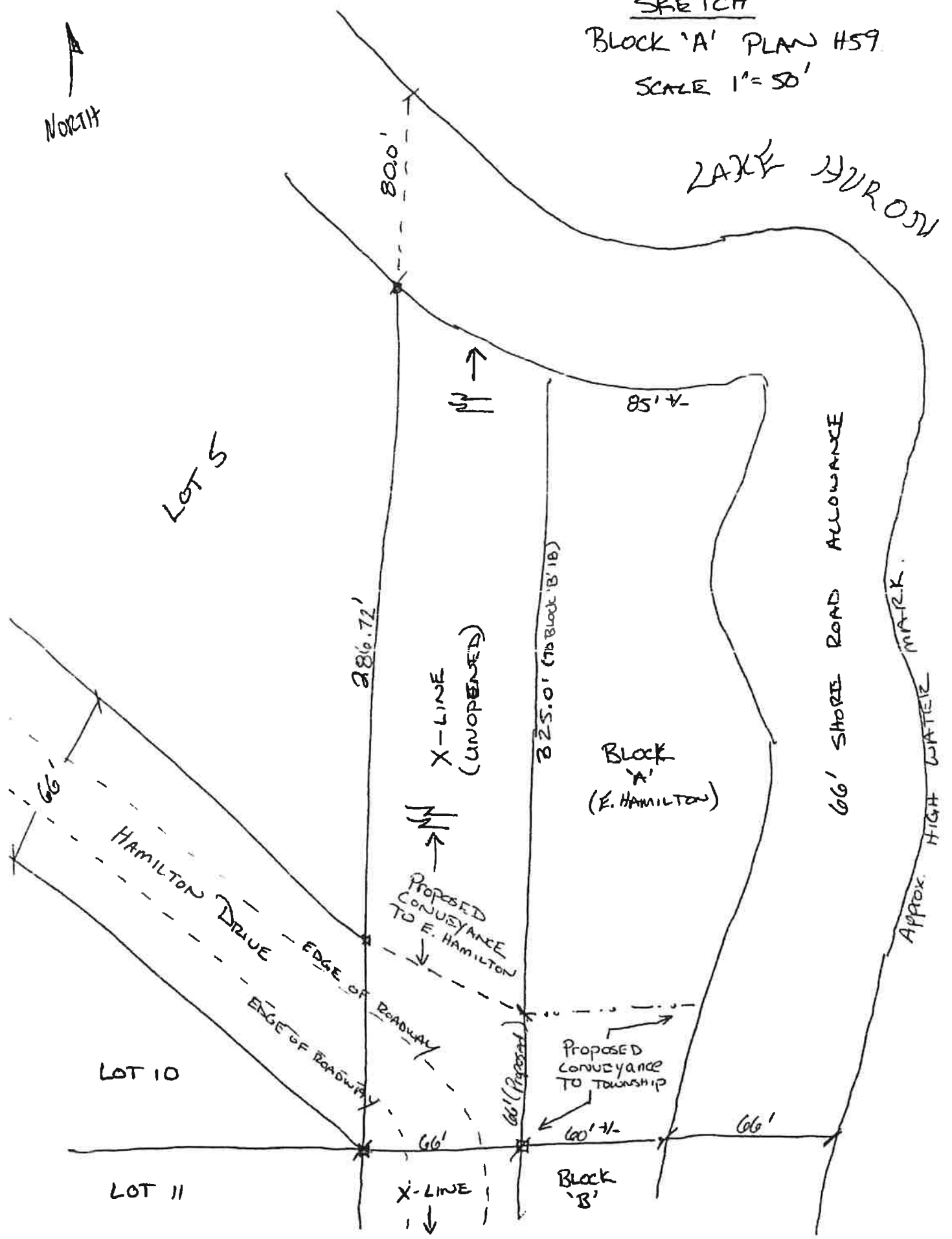
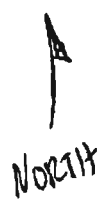
Eric Hamilton

Lorrie Shelswell



SKETCH

BLOCK 'A' PLAN H59
SCALE 1" = 50'



Schedule "A" to By-law No 1421-24
The Corporation of the Township of Hilton
Delegation Request Form

Date of Meeting you wish to attend: 2024 08 07

Name of Person(s) wishing to make presentation: Andrew McCarty

Title/Position, if applicable: _____

Group/Organization Delegation Represents, if applicable:

Discussion Topic: Speed of rural roads in township. x line and Hamilton bay drive

Action/Decision being Requested: Reduce posted speed limits, signage and temporary speed bumps if necessary

Additional Comments, if applicable: _____

If you wish to submit any additional documents to present to Council at the meeting, please include them with your submission.

If you require assistance completing this form, please contact: admin@hiltontownship.ca

Note: Pursuant to the Procedural By-Law, delegations may be heard by Council. Matters that, in the opinion of Council, are not within their legislative authority to control, or are repetitive in nature, may be declined. Requests for inclusion must be received in writing, on this form, no later than seven days prior to the scheduled meeting.

Hilton Township Administration

From: Andrew McCarty <amccarty@scottishgas.ca>
Sent: July 30, 2024 9:06 PM
To: Hilton Township Administration
Subject: speed on x line,

Dear Reeve and Counsellors of the Township of Hilton Beach,

I would like to address a matter of concern. There have been many incidences of high speed and aggressive driving in local subdivisions. I feel there is a need to lower posted speed limits and update the appropriate signage. In addition, please consider installing removable speed bumps to incentivize the reduction of speed by those operating recreational vehicles as well as full sized vehicles.

With children out of school for the summer and an increase in the vacationing public moving through our communities, we have a responsibility to provide safe roadways for our pedestrians and other users of recreational vehicles.

There are 3 incidents I am aware of where high speed around a blind corner has ended with people leaving the roadway, ending up in ditches thereby damaging culverts and vehicles. Kindly consider this request. I myself have two young children that frequently walk these roads and I feel in this case an ounce of prevention is worth a pound of cure. Thank you for your time.

Kind regards,
A. McCarty



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The Corporation of The Township of Hilton
2983 Base Line, Hilton Beach, ON P0R 1G0
Tel: 705-246-2472 ~ Email: admin@hiltontownship.ca
Website: hiltontownship.ca

Job Opportunity

Job Title: Road Superintendent/Public Works Foreman

Remuneration: benefits, pension, salary will commensurate with experience and Skills

Due to retirement, the Township of Hilton is seeking a multi-position person to fill the role of Road Superintendent/Public Works Foreman.

Key areas of responsibility include road maintenance, fleet management, winter control operations, building maintenance, cemetery and parks maintenance.

The ideal candidate plans, co-ordinates and monitors daily, weekly, yearly operations, ensures Occupational Health and Safety practices are strictly observed, and supervisory and safety components are met. The Road Superintendent/Public Works Foreman is required to be on-call and work unusual/extended hours as required at a minimum of 40 hours per week.

Reporting Relationship: Reports to the Township Council

Major Equipment: Backhoe, Tractor Mower, Grader, Snow Plow, Excavator, Chainsaw

Minimum Qualifications:

- Must have, and maintain, a valid class "DZ" driver's license with a clean driver abstract.
- Able to operate and direct maintenance on various pieces of equipment; Grader, Backhoe, Tractor, Dump Truck & Snowplow.
- Thorough knowledge of the construction and maintenance of municipal roads, bridges and other related infrastructure including legislated requirements.
- A demonstrated management/supervisory, organizational, and leadership ability.
- Grade 12 graduate

Preferred Qualifications:

- A valid class "AZ" driver's license with a clean driver abstract.
- Post-secondary education in a field related to municipal infrastructure such as civil engineering or the successful completion of an equivalent professional training program such as the Certified Roads Supervisors (CRS) Certified Road Supervisor (CRS-I, CRS-S) from AORS.
- Road School courses as provided by the Ontario Good Roads Association.
- Knowledge of all municipal services including roads, bridges, policies, fleet management.
- An excellent knowledge of related legislation, pertinent to roads construction and maintenance such as the Highway Traffic Act, Municipal Act, Technical Standard and Safety Act, OHS/A, Minimum Maintenance Standards, Ontario Provincial Standards, Drainage Act, Fisheries Act, and Endangered Species Act., CVOR record keeping.
- Certification in; Chainsaw, CPR/First Aid and/or Working at Heights, or a willingness to complete.
- Able to use Microsoft Office Suite

The full job description is available at hiltontownship.ca or by contacting the Township office.

How to apply: Please submit your resume and cover letter to:

Sara Dinsdale, The Township of Hilton
2983 Base Line, Hilton Beach, ON P0R 1G0
Email: admin@hiltontownship.ca

The Township of Hilton

POSITION DESCRIPTION (Revised: August 2024)

1. Position Title/Position Level:

Road Superintendent/Public Works Foreman

2. Reporting Relationship:

Reports to the Township Council

3. Authority of Position:

Authority delegated by Council and subject to standards set by Ministry of Transportation Ontario – is given latitude and expected to manage the roads, carry out Public Works responsibilities, make decisions based on policy and financial restraints and utilization of maintenance management procedures.

4. Responsibilities:

All Aspects of Road Maintenance:

- plowing
- ice blading
- sanding
- shoulders
- patching
- grading
- surface treating
- brushing
- tree removal
- flood damage
- bridges and culverts
- dust control (calcium)

Equipment Used:

- Backhoe
- Tractor Mower
- Grader
- Snow Plow
- Chainsaw
- Excavator
- Float
- Pick-up Truck
- Weed trimmer
- Hand tools

Road Superintendent

- Recommends to Council the hiring, training and assignment of staff under his/her direction.
- Ensures that Occupational Health and Safety practices are strictly observed.
- Responsible for the handling of potentially hazardous material.
- Modifies work schedules when required, i.e. to accommodate emergency situations.
- Monitors and predicts weather conditions daily, i.e. rainstorms, windstorms, snowstorms, drifting snow, ice conditions etc.
- Documents road conditions and weather on a daily basis in Roads Journal as well as maintaining accurate records of hours and duties completed.
- Drafts operating and capital budgets, devises and analysis of plans, priorities and costs, subject to Council's approval.
- Researches information for the calculation and documentation required for the purchase of equipment and/or services, i.e. gravel, calcium, specialized one-time purchases – truck, brush saw, etc.
- Performs the Public Works operations within approved budgets and monitors budget performance.
- Responsible for general maintenance of Township buildings and grounds as well as overseeing the design of any new construction on the municipal property or within the parks.
- Responsible for taking all Municipal Office garbage and recycling to the landfill.
- Responsible to ensure that the safety, attractiveness and convenience of Township roads, streets and corridors are in accordance with the Township's practices or policies.
- Responsible for the removal of deceased animals found on township roads.

Road Superintendent

- Responsible for the maintenance of the civic addressing for the 911 system.
- Responsible for the issuance and inspection of entrance permits.
- Responsible for performing circle checks of all Township vehicles and Public Works equipment, maintenance and repairs, and identifying when a mechanic is needed while complying with operation manuals and sensible maintenance standards.
- Responsible for calculating, ordering, installing and maintenance of public signage, i.e. stop signs, yield signs, etc.
- Responsible for the inventory of equipment, supplies and material required for maintenance and construction programs and ensures that adequate supplies are on hand to meet Township requirements.
- Responsible for recommendations to Council prior to the purchase of equipment and material. When equipment or material is required on an emergency basis, notice given to the Head of Council will be considered sufficient.
- Responsible for the monitoring of the flow of waterways within the Township, i.e. beavers, ice jams and maintains proper slope and drainage of all road surfaces.
- Responsible for the elimination or control of nuisance beavers, i.e. trapping, pulling dams.
- Responsible for routinely patrolling roads including before and after foul weather to correct liabilities on township roads & right of ways, locating potential problems and performing the necessary repairs before they become safety hazards or an inconvenience to the public, i.e. potholes, fallen trees, wash-outs, drifting snow, signs, etc.
- Supervises the work of outside contractors and tradespeople on construction and repair projects including gravel and calcium tenders, ditching, culverts and brushing.

Road Superintendent

- Prepares and updates the five-year upgrading plan for the Public Works and Road operations including the equipment list.
- Responsible for the maintenance of the municipal water system.
- Responsible for the cemetery and parks' maintenance – grass cutting, emptying of garbage cans, cleaning and maintaining outhouses and change houses, landscaping, etc.
- Responsible for accurately measuring and marking cemetery lots, and opening and closing of lots for cremated interments/disinterments.
- Provides regular reports to Council on the Public Works operations, i.e. status reports on projects, information on maintenance programs and investigation of public complaints.
- Provides policy advice and guidance; develops alternatives and presents operational reports; receives policy direction.
- Maintains a good rapport with the general public.
- Investigates and follows up promptly on inquiries, requests for service and complaints from the public with the ability to explain the Public Works operations carefully and tactfully to the public, e.g., the reasons why certain work is being done.
- Performs other related duties as assigned by Council.

Requirements

- Grade 12 diploma or equivalent
- Valid DZ license (AZ preferred) with a minimum of 2 years' clean driver's abstract.
- Chainsaw operation certificate or willingness to obtain
- Flexibility to adjust daily work schedule on short notice in accordance with weather, animal activity, pre-scheduled meetings or training.

Road Superintendent

- Attend E.A.R.S. meetings and Council meetings as required.
- Maintain knowledge and skill at a high level by taking advantage of training opportunities offered through conferences, seminars, briefing sessions and selected reading.
- Ability to use a wide range of hand tools
- Must be able to lift up to 22.5 kg (50 lbs.) regularly as duties can be physically strenuous.
- Must be able to work in all weather conditions.
- Thorough knowledge of road construction and maintenance practices.
- Must be able to work unusual hours with a minimum of 40 hours per week and as required to deal with evening and weekend emergencies, responding quickly and decisively, as well as longer hours required to complete construction projects within limited season available.
- Must be able to attend evening Council Meetings.
- Must be able to work alone (all hours of the day and night) regardless of timeframe with no relief until job is complete or hazard has subsided.

Knowledge and Skills

- High level of managerial, mechanical, organizational and technical skills
- Excellent verbal and written communications skills
- High level of problem solving on an ongoing basis.
- Good understanding of the policies that affect Municipal Public Works in connection with the Ministry of Transportation Ontario, Ministry of Natural Resources, Department of Fisheries Ontario, Ministry of Environment, Ministry of Labour and WHIMIS.

Road Superintendent

- Computer skills; Microsoft office suite, email, google.
- Able to read and understand basic construction drawings, permits, subdivisions, Great Lakes Power etc.
- Able to perform and understand basic mathematical calculations
- Must be self-motivated, with the ability to work independently as well as within a team
- Able to manage stressful situations and interruptions

Impact of Error

- Errors in judgement, organization, management or actual operation would reduce the Public Works program effectiveness and would increase costs as well as resulting in confusion, poor staff morale, embarrassment to Council and inconvenience to the public.
- Public endangerment, property damage and potential legal liability could result.
- Poor advice to Council would result in ill-conceived policies and plans, increased costs and poor public relations.

Control

The position is primarily self-directed with additional policy direction from the Council and administrative assistance from the Clerk-Treasurer.



7a)i)

Clerks Report: 2024-07-31/01

Meeting Date: August 14, 2024

Subject: Update Regarding Fire Chief

Regular Meeting

Prepared by: Sara Dinsdale

I have included the resolution passed by the Village of Hilton Beach as well as the resolution passed by the Township of Hilton, regarding the decisions made in the Hilton Union Fire Board meeting on June 26, 2024. Since this matter is at an impasse, the applicants that were interviewed have been notified that the hiring process has been put on hold. Further discussions will take place at the next Fire Board Meeting that will take place on Monday, September 9, 2024.

7a)ii)

Village of Hilton Beach

Resolution No. 2024-129


Meeting: July 10, 2024

Moved by : Kelly Rathwell

Seconded by : Sally Cohen

BE IT RESOLVED THAT the Village of Hilton Beach Council accepts the decisions and resolutions of the HUFB meeting of June 26, 2024

Robert Hope



CARRIED

I, Myra Eddy, do hereby certify this to be a true copy of resolution no. 2024-119, passed at open meeting on July 10, 2024.

RECORDED VOTE	YES	NO
Mayor Robert Hope	ABSTAINED	
Councillor Sarah Brown	✓	
Councillor Sally Cohen	✓	
Councillor Brian Delvecchio		✓
Councillor Kelly Rathwell	✓	

THE CORPORATION OF THE TOWNSHIP OF HILTON

Resolution No. 2024 – 1732

July 10, 2024

Moved by:

Rod Wood _____
Janet Gordanier _____
Dave Leask _____
Mike Trainor _____

Seconded by:

Rod Wood _____
Janet Gordanier _____
Dave Leask _____
Mike Trainor _____

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does
Agree to recommend to the HUFB that the meeting held on June 26, 2024 is deemed
challengeable; therefore, any recommendations and resolutions passed are void. Council also
recommends to hold an additional special meeting to re-address the matters of said meeting as
discussed in the closed session.

Carried: _____

Defeated: _____

Acting Reeve, Mike Garside

Acting Clerk/Treasurer, Sara Dinsdale

2024 Building Permit Fees Collected vs Costs Incurred
(re: Tulloch Services)

Month	a/c 480100	a/c 525600	a/c 525610	Difference
	Permit Fees Collected	Invoice Time Based	Invoice Mileage	
January	170.00	851.00	84.60	765.60
February	345.00	870.47	79.20	604.67
March	2,410.00	820.56	79.20	-1,510.24
April	195.00	586.51	79.20	470.71
May		421.28	0.00	421.28
June		1,480.83	360.00	1,840.83
July	2,703.00	1,357.47	282.08	-1,063.45
August				0.00
September				0.00
October				0.00
November				0.00
December				0.00
	5,823.00	6,388.12	964.28	1,529.40

Actual Net Cost to date 2024

7,352.40

Total Inspection and Mileage Costs

Historical FYI:				Actual Annual Cost:
2024	5,823.00	7,352.40		1,529.40
2023	7,730	19,089.46		11,359.46
2022	5,695	13,131.71		7,436.71
2021	4,186	10,898.45		6,712.45
2020	3,885	13,951.98		10,066.98
2019	4,075	11,833.02		7,758.02
2018	2,420	6,269.23		3,849.23
2017	2,075	8,716.38		6,641.38
2016	1,570	4,165.25		2,595.25
2015	1,800	6,484.63		4,684.63
2014	2,325	7,436.83		5,111.83
2013	1,120	7,167.71		6,047.71

9a)i)

ST. JOSEPH ISLAND PLANNING BOARD

P.O. Box 290

Richards Landing, Ontario

P0R 1J0

Telephone: 705-542-4606

Email: sjiplanningboard@gmail.com

MEMO

To: Sara Dinsdale, Township of Hilton

From: Michael Jagger, Secretary Treasurer

Date: July 10, 2024

Re: Consent Application # 6/24 - M. & A. Jagger – Pt. Lot 7, Concession 15, Hilton Twp.

Enclosed are copies of the Notice of Application and the full application for the above.

You will note that this application proposes to sever an already developed 1 hectare (2.5 acre) parcel from a 22 hectare parcel, for estate planning purposes. No further development is proposed.

Any comments or recommendations the municipality may have on this application should be delivered to me before August 19, 2024.

If you have any questions, or need any assistance, then feel free to email or call.

Thanks,



Michael Jagger

9ajii)

ST. JOSEPH ISLAND PLANNING BOARD

NOTICE OF APPLICATION FOR CONSENT TO SEVER LAND

TAKE NOTICE that the St. Joseph Island Planning Board has received a complete application for consent to sever land and will meet to consider this application on:

Monday, August 19th, 2024 at 7:00 p.m.

at the

Township of Hilton Municipal Office
2983 Base Line Rd. (Hwy. 548), Hilton Beach, Ontario

The purpose and effect of the subject application for consent is to permit the severance of of the West ½ of Lot 7, Concession 15, Township of Hilton. The parcel proposed to be severed consists of 1 hectare (about 2.5 acres) of waterfront land with frontage of about 67 metres (220 ft.) on Twin Lakes, with access via a privately maintained right of way from Whybourne Rd., and has a cottage located thereon. The lands proposed to be retained consists of two parts connected by a right of way. One part is a vacant shoreline residential parcel of about 1 hectare (2.5 acres) which also has frontage on Twin Lakes, and is accessed from Whybourne Rd. and M&N Line Rd. The other part is a vacant bushland parcel of about 20 hectares (50 ac.) with the Kaskawong stream running through it and frontage on P Line Rd. and on an unopened portion of Whybourne Rd.

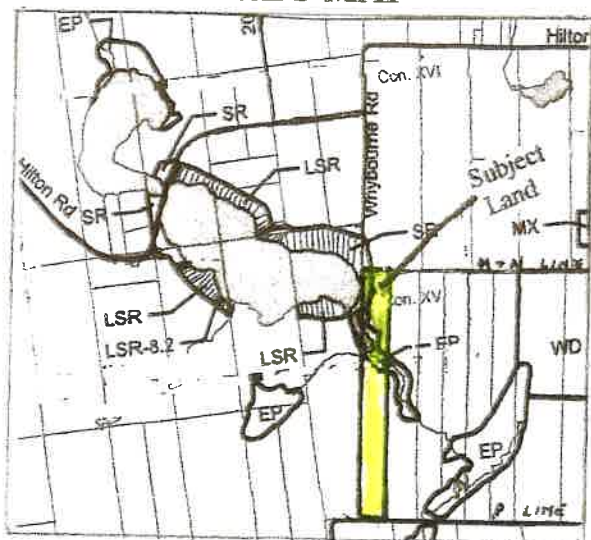
ADDITIONAL INFORMATION regarding the application is available for inspection by contacting the Secretary-Treasurer of the St. Joseph Island Planning Board at the address shown herein.

ANY PERSON may attend the meeting and/or make written or verbal representation either in support of or in opposition to the proposed consent. If a person or public body that files an appeal of a decision of the St. Joseph Island Planning Board in respect of the proposed consent does not make written submission to the St. Joseph Island Planning Board before it gives or refuses to give a provisional consent, the Ontario Land Tribunal may dismiss the appeal.

If you wish to be notified of the decision of the St. Joseph Island Planning Board in respect of the proposed consent, you must make a written request to:

St. Joseph Island Planning Board
P.O. Box 290
Richards Landing, Ontario P0R1J0

KEY MAP



Dated at St. Joseph Island
this 8th day of July, 2024

Amanda Richardson, Assist. Secretary-Treasurer
St. Joseph Island Planning Board
Telephone: 705-542-4606
Email: sjiplanningboard@gmail.com

Applicant(s): Michael & Andrea Jagger
Consent Application # 6/24

St. Joseph Island Planning Board APPLICATION FOR CONSENT

1. Name of Owner(s): ... MICHAEL JAGGER Telephone No. 205-542-4606
ANDREA JAGGER

Mailing Address: ... P.O. BOX 262

... RICHARDS LANDING, ON Postal Code POR 1JO

Name of Owner's Solicitor or authorize agent (if any): ... N/A

Address:

.....Postal Code:.....

(The owner's written authorization is required if this application is signed by a solicitor or agent)

Please specify to whom communication regarding this application should be sent:

Owner X Solicitor _____ Agent _____

Email address: ... mikej.jag@hotmai.com

2. (a) Type and Purpose of Transaction: (check appropriate spaces)

Transfer: creation of new lot(s) Other: _____ a charge/mortgage
 addition of a lot _____ a lease
 an easement _____ correction of title
 other (specify) _____

(b) Number of new lots (not including retained lots) proposed: 1

(c) Name of Person(s), if know, to whom the land or interest in the land is to be transferred, charged or leased: **and relationship of any:**

..... self (estate planning)

(d) **If a lot addition, identify the lands to which the parcel will be added:**

.....

3. Location of the Subject Land: (complete applicable lines and include entire holdings)

Municipality ... HILTON TOWNSHIP Lot(s) No. 7 ^{PART}

Concession/Plan ... 15 Reference Plan No. Part(s) No.

Road/Street Name and Number ... 3302 WYBOURNE RD

PORTION TO BE SEVERED

PORTION TO BE RETAINED

4.5 Type of Water Supply
(check appropriate space)

N/A

- Publicly owned and operated piped water system
- Privately owned and operated individual well
- Privately owned and operated communal (shared) well
- Other means (describe)

LAKE	NONE PROPOSED

4.6 Type of Sewage Disposal
(check appropriate space)

N/A

- Publicly owned and operated sanitary sewage system
- Privately owned and operated individual septic system
- Privately owned and operated communal (*shared*) septic system
- privy
- other means (describe)

✓	
✓	
	NONE PROPOSED

4.7 Other Services
(Check if the service is available)

- electricity
- telephone
- busing
- garbage collection

✓	✓
✓	✓

5.1 What is the existing Official Plan designation of the subject land?SHORELINE..

5.2 What is the present zoning of the subject land? ..SHORELINE.....RESIDENTIAL...

5.3 Are there any easements or restrictive covenants affecting the subject land?
Yes ___ No X If yes, describe the easement or covenant and its effect:

5.4 *If any of the following uses or features are on the subject land or within 500 metres of the subject land, unless otherwise specified, please check the appropriate boxes that apply.*

<u>Use or Feature</u>	<u>On the Subject Land</u>	<u>Within 500 Metres or as Specified</u>
An agricultural operation, including livestock facility or stockyard	_____	_____
A landfill	_____	_____
A sewage treatment plant or waste stabilization plant	_____	_____
A provincially significant wet land (Class 1, 2 or 3 wetland)	_____	_____
A provincially significant wetland within 120 metres of the subject lands	_____	_____
Flood plain	_____	_____
A pit or quarry	_____	_____

6.1 Has the subject land ever been the subject of an application for approval of a plan of subdivision or a consent under the Planning Act? Yes ___ No X Unknown ___.
If YES, and known, provide the Ministry's application file number and the decision made on the application:

6.2 *If this application is a re-submission of a previous consent application, describe how it has been changed from the original application.*

6.3 Has any land been severed from the parcel originally acquired by the owner of the subject land? Yes ___ No X
If YES, and if known, provide for each parcel severed, the date of transfer, the name of the transferee and the land use:

6.4 Is the subject land currently the subject of any other application under the Planning Act? (such as an application for an official plan amendment, zoning by-law amendment, minor variance, another consent or plan of subdivision) Yes ___ No Unknown ___
If YES, provide the file number and status of that application:

.....
.....

7. This application must be accompanied by a sketch showing the following:

- the boundaries and dimensions of the subject land, the part that is to be severed and the part that is to be retained;
- the boundaries and dimensions of any land abutting the subject land that is owned by the owner of the subject land;
- the distance between the subject land and the nearest township lot line or landmark;
- the location of all land previously severed from the parcel originally acquired by the current owner of the subject land;
- the approximate location of all natural and artificial features on the subject land and on the land that is adjacent to the subject land that, in the opinion of the applicant may affect the application; such as buildings, roads, watercourses, drainage ditches, wooded areas, wetland, wells and septic systems;
- the existing uses on adjacent land, such as residential, agricultural and commercial uses;
- the location, width and name of any roads within or abutting the subject land, indicating whether it is an unopened road allowance, a public travelled road, a private road or a right of way;
- if access to the subject land is by water only, the location of the parking and boat docking facilities to be used; and
- the location and nature of any easement affecting the subject land.

8. Is this application consistent with the policy statements issued under subsection 3(1) of the Planning Act (i.e. Provincial Policy Statement)? Yes No ___

9.1 Is the subject land within an area of land designated under any provincial plan or plans? Yes ___ No

9.2 If yes, does the application conform to the applicable provincial plan or plans? Yes ___ No ___

10. If there is any other information that you think maybe useful to the Planning Board or other Agencies in reviewing this application, please explain below or attach on a separate page.

.....
NO NEW DEVELOPMENT PROPOSED - APPLICATION FOR
ESTATE PLANNING PURPOSES ONLY.
.....

AFFIDAVIT OR SWORN DELCARATION

I, MICHAEL JAGGER of the CITY OF SAULT STE MARIE
in the DISTRICT OF ALBAMA make oath and say (or solemnly declare)
that the information contained in this application is true and that the information contained in
the documents that accompany this application is true.

Sworn (or declared) before me

at the CITY OF SAULT STE MARIE

in the PROVINCE OF ONTARIO

this 28 day of JUNE 20 24



Applicant



Commissioner of Oaths

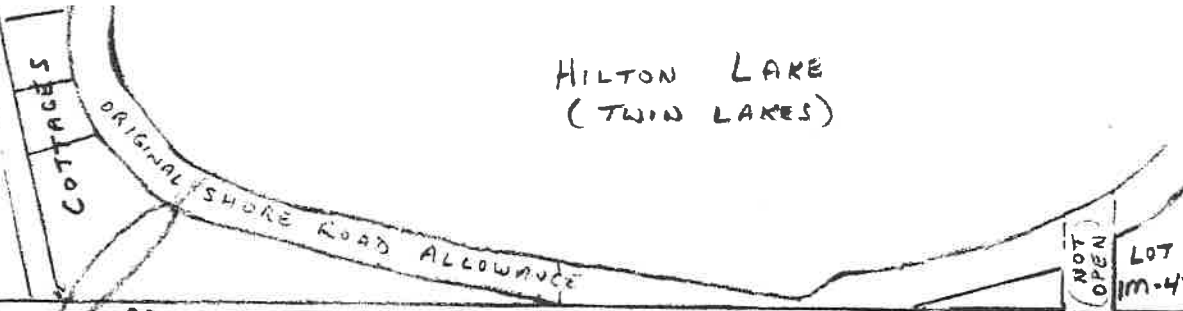
Dora-Lee Rita Wilson, a Commissioner
etc., Province of Ontario, for the
Law Office of Hugh MacDonald.
Expires December 2, 2026.

NOTE: If the applicant is not the owner of the subject land, the written authorization of
the owner that the applicant is authorized to make the application must
accompany this application.

9a)ix)

BUSHLAND
LOT 21, CON N
± 75 AC.

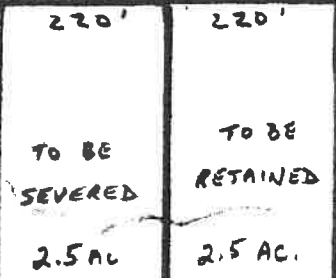
HILTON LAKE
(TWIN LAKES)



(NOT OPEN) WHYBOURNE RD

(NOT OPEN)
LOT 1
13-4'

BUSHLAND
W 1/2 LOT 7 CON. 15
TO BE RETAINED
± 51 AC.



BUSHLAND

± 4,950'

BUSHLAND

E 1/2 LOT 7, CON. 15
± 56 AC.

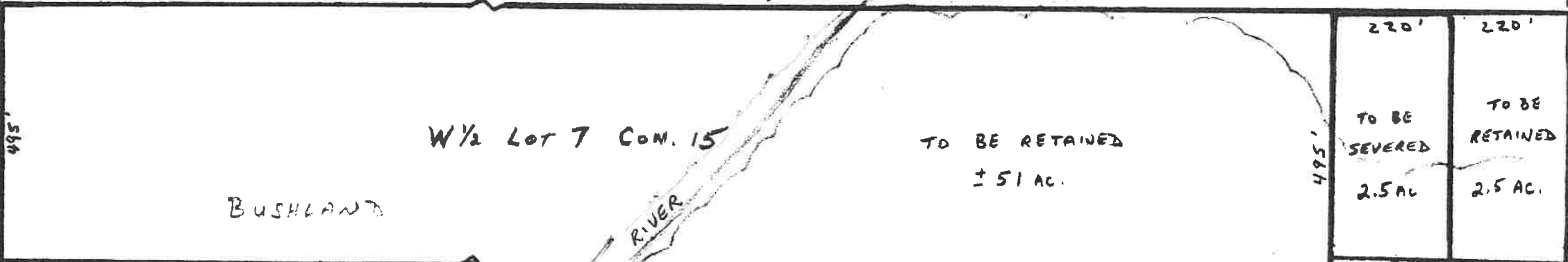
W 1/2 LOT 6, CON. 15
± 56 AC.

BUSHLAND

BUSHLAND
LOT 21
CONCESSION P
P LINE ROAD
LOT 22

(NOT MAINTAINED)
LOT 6
CONCESSION 16
LOT 7
BUSHLAND
± 170 AC.
BUSHLAND

M + N LINE RD.





Clerks Report: 2024-07-31/02

Meeting Date: August 14, 2024

Subject: Visa Application

Regular Meeting

Prepared by: Sara Dinsdale

We currently have a visa through Scotiabank with an interest rate of 16.19% with no annual fees and a \$5000.00 credit limit. Since this credit card is with an institution that is not the institution that all our banking is done with, managing and paying online is not an option. We often incur interest fees due to the process of waiting for a statement to arrive in the mail, then sending a cheque to pay them through the mail.

I am requesting that Council consider my authorization to apply for a business visa through Northern Credit Union, which is the institution all our banking is done through. Attached you will find the three options available. My suggestion is the Low Rate visa at 12.99% interest rate, with the current credit limit. This card has an annual fee of \$30. (The initial office card at \$25, with the additional card for the roads department at \$5) I would be able to cancel the Scotiabank visa, and manage this new card through our online banking, retrieving statements and paying them without the mail delays and avoiding the inconvenience and interest rates we are currently dealing with.

Thank you for your consideration.

Business Products

Effective July 5, 2023



	REWARD CARDS	LOW RATE CARDS	
	<p>No Fee Cash Back</p>  <p>Earn Cash Back, No Annual Fee</p>	<p>Visa Infinite Business</p>  <p>Earn Enhanced Rewards, Premium Travel Services and Features</p>	<p>Low Rate</p>  <p>Low Interest Rate. Enhance Business Cash Flow and Purchasing Power</p>

Rewards	0.5 points for every \$1 spent on all purchases [†]	1.5 points for every \$1 spent on all purchases [†]	N/A
Annual Fees	\$0	\$99 \$50 additional card	\$25 \$5 additional card
Annual Interest Rate	19.99% purchases 22.99% cash advances	20.99% purchases 22.99% cash advances	12.99% purchases 12.99% cash advances
Purchase Protection & Extended Warranty Insurance**	✓	✓	✓
Auto Rental Collision/ Loss Damage Insurance** Trip Cancellation Coverage Travel Assistance Baggage Coverage Common Carrier Insurance	N/A	✓	N/A
Visa SavingsEdge	✓	✓	✓
Visa Spend Clarity		✓	

** Underwritten by American Bankers Insurance Company of Florida.
Insurance provided by Desjardins Financial Security Life Assurance Company
© The Collabria Visa Card is issued by Collabria Financial Services Inc. pursuant to a license from Visa.
† Trademark of Visa Inc., used under license.

† No reward limits on all Business cards.
For internal use only - do not distribute.



Borrowing Resolution Form

This form establishes that the business has obtained necessary approval to obtain a credit card and specifies the overall company limit, authorized users of the company card with specific credit limits, who is authorized to speak on the account's behalf once opened, and who is authorized to sign this form.

Business Entity Name:	The Corporation of the Township of Hilton
Total Authorized Credit Limit for the Business Entity:	\$ 5000.00

Authorized Users – Please list each individual that is authorized to have a credit card and make transactions on behalf of the business entity.

Full Name: (print)	Authorized Credit Limit	Title
Sara Dinsdale	Shared	Acting Clerk Treasurer
Lyndon Garside	credit limit of \$5000.00	Road Superintendent

Designation of Authorized Business Representative(s) – Please designate the individual(s) that are to be authorized business representatives for the company credit card. The authorized business representative is able to speak on behalf of the company including, but not limited to, adding/removing authorized users, adjusting authorized user credit limits, and making payments.

Full Name: (print) Sara Dinsdale	Title: (print): Acting Clerk-Treasurer
Full Name: (print)	Title: (print)

Individual(s) Authorized to Sign the Borrowing Resolution – Signers of the Borrowing Resolution must be an authorized officer of the company. By completing this form, the signer(s) acknowledge that the business entity has received permission to obtain a business credit card on behalf of the entity and the authorized users listed above are allowed to use the credit card on behalf of the entity.

Full Name: (print)	Title: (print)
Signature:	Date:

Full Name: (print)	Title: (print)
Signature:	Date:



10b)

Clerks Report: 2024-07-31/03

Meeting Date: August 14, 2024

Subject: MAP Program Update

Regular Meeting

Prepared by: Sara Dinsdale

I wanted to express my gratitude to all of Council for allowing me the opportunity to expand and grow my education with the Municipal Administration Program. I am very grateful and excited as I am aware that continuing my education will not only assist me in navigating through the duties in my role, but will also assist the township and Council with my growing knowledge and capabilities to provide exceptional service, advice, and information.

I was able to enroll in only one of the courses that I requested as the second one had already reached its capacity. I will be starting Unit one of the Municipal Administration Program in September via correspondence.

I am requesting that council consider allowing my authorization to enroll in the other two units required to complete my diploma, as they become available again, in order to enroll before capacity is reached as it seems that these courses fill up quickly.

Thank you.

Township of Hilton
Consolidated Financial
Statements
For the year ended December 31, 2023

Township of Hilton
Consolidated Financial Statements
For the year ended December 31, 2023

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Township of Hilton
Management's Responsibility for Financial Reporting

December 31, 2023

The accompanying consolidated financial statements of the Township of Hilton are the responsibility of management and have been approved by the Reeve and Clerk-Treasurer on behalf of Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated 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 consolidated financial statements are presented fairly, in all material respects.

The municipality 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 municipality's assets are appropriately accounted for and adequately safeguarded.

The municipal Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers and inhabitants of the municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the municipality's consolidated financial statements.

_____ Reeve

_____ Clerk-Treasurer

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of Township of Hilton

Qualified Opinion

We have audited the consolidated financial statements of Township of Hilton (the Township), which comprise the consolidated statement of financial position as at December 31, 2023 and the consolidated 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, 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, 2023, and its consolidated results of operations, its consolidated changes in net financial assets (debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Effective April 1, 2022, the Township was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation on transition is to be recorded using assumptions as of April 1, 2022. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not completed its assessment of the tangible capital assets for potential asset retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2023 and 2022, tangible capital assets and the asset retirement obligation as at December 31, 2023 and 2022, and accumulated surplus as at January 1 and December 31 for both the 2023 and 2022 years.

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 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.

Independent Auditor's Report (continued)

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 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
Sault Ste. Marie, Ontario
August 5, 2024

Township of Hilton
Consolidated Statement of Financial Position

December 31	2023	2022
Financial assets		
Cash and short term investments	\$ 1,178,268	\$ 1,030,871
Taxes receivable	87,465	74,202
Accounts receivable	63,251	152,996
	<u>1,328,984</u>	<u>1,258,069</u>
Liabilities		
Accounts payable and accrued liabilities	97,292	90,019
Obligatory park reserve fund	68,178	65,778
Deferred revenue - federal gas tax	67,189	45,661
Deferred revenue - museum fees	-	848
Deferred revenue - grants	63,597	-
	<u>296,256</u>	<u>202,306</u>
Net financial assets	<u>1,032,728</u>	<u>1,055,763</u>
Non-financial assets		
Tangible capital assets (Schedule 1)	2,385,154	2,343,768
Prepaid expenses and inventory of supplies	8,780	6,392
	<u>2,393,934</u>	<u>2,350,160</u>
Accumulated surplus (Note 4)	<u>\$ 3,426,662</u>	<u>\$ 3,405,923</u>

On behalf of the Council:

_____ Reeve

_____ Clerk-Treasurer

Township of Hilton
Consolidated Statement of Operations

For the year ended December 31	Budget	2023	2022
Revenue			
Taxation (Note 3)	\$ 763,700	\$ 769,338	\$ 687,229
Government grants - Provincial	483,315	436,529	610,117
Government grants - Federal	-	2,270	91,470
Other municipalities	-	1,466	425
User fees and service charges	7,050	10,025	11,699
Licences, permits and rents	4,000	7,730	10,101
Penalties and interest on taxes	7,000	11,486	9,784
Investment income	30,960	29,027	6,944
Other income including gain (loss) of disposal of tangible capital assets	-	450	(21,756)
	<u>1,296,025</u>	<u>1,268,321</u>	<u>1,406,013</u>
Expenses			
General government	265,145	333,443	291,307
Protection services	123,200	126,231	120,668
Transportation services	381,260	377,781	368,166
Environmental services	46,000	42,139	36,243
Health services	166,954	166,624	156,249
Social and family services	163,346	163,326	156,385
Recreation and cultural services	29,985	33,774	27,466
Planning and development	3,475	4,264	3,374
	<u>1,179,365</u>	<u>1,247,582</u>	<u>1,159,858</u>
Annual surplus	116,660	20,739	246,155
Accumulated surplus, beginning of year	<u>3,405,923</u>	<u>3,405,923</u>	<u>3,159,768</u>
Accumulated surplus, end of year	<u>\$ 3,522,583</u>	<u>\$ 3,426,662</u>	<u>\$ 3,405,923</u>

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

Township of Hilton
Consolidated Statement of Change in Net Financial Assets

<u>For the year ended December 31</u>	<u>Budget</u>	<u>2023</u>	<u>2022</u>
Annual surplus	\$ 116,660	\$ 20,739	\$ 246,155
Acquisition of tangible capital assets	(223,600)	(240,225)	(524,684)
Amortization of tangible capital assets	-	198,841	193,233
Loss on disposal of tangible capital assets	-	-	45,928
Prepaid expenses and inventory of supplies	-	(2,390)	(6,392)
Net change in net financial assets	(106,940)	(23,035)	(45,760)
Net financial assets, beginning of year	1,055,763	1,055,763	1,101,523
Net financial assets, end of year	\$ 948,823	\$ 1,032,728	\$ 1,055,763

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

Township of Hilton
Consolidated Statement of Cash Flows

For the year ended December 31	2023	2022
Operating transactions		
Annual surplus	\$ 20,739	\$ 246,155
Items not involving cash		
Amortization	198,841	193,233
Loss on disposal of tangible capital assets	-	45,928
Increase in obligatory funds and deferred revenue	85,125	(29,714)
	304,705	455,602
Changes in non-cash operating balances		
Taxes receivable	(13,263)	15,284
Accounts receivable	89,745	(105,261)
Prepaid expenses and inventories of supplies	(2,390)	(6,392)
Accounts payable and accrued liabilities	7,273	10,078
Obligatory reserve and deferred revenue	1,552	1,328
	387,622	370,639
Capital transactions		
Acquisition of tangible capital assets	(240,225)	(524,684)
Net change in cash and cash equivalents	147,397	(154,045)
Cash and cash equivalents, beginning of year	1,030,871	1,184,916
Cash and cash equivalents, end of year	\$ 1,178,268	\$ 1,030,871

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

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

1. Significant accounting policies

The consolidated financial statements of the municipality have been prepared in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Basis of Consolidation These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of all municipal organizations, committees and boards which are owned or controlled by the municipality. The following joint local boards/committees have been proportionately consolidated at the indicated percentages:

St. Joseph Island Museum Board - 21%
Hilton Union Fire Department - 50%

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

Financial Instruments Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value. Portfolio investments are recorded at cost. A write down is recorded where there has been a loss in value that is other than a temporary decline.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

1. Significant accounting policies (continued)

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 asset is available for productive use as follows:												
	<table border="0" style="width: 100%;"> <tr> <td>Land improvements</td> <td style="text-align: right;">25 to 50 years</td> </tr> <tr> <td>Buildings</td> <td style="text-align: right;">25 to 50 years</td> </tr> <tr> <td>Machinery and equipment</td> <td style="text-align: right;">5 to 30 years</td> </tr> <tr> <td>Vehicles</td> <td style="text-align: right;">10 to 25 years</td> </tr> <tr> <td>Furnishings and fixtures</td> <td style="text-align: right;">5 to 20 years</td> </tr> <tr> <td>Infrastructure - roads, bridges and culverts</td> <td style="text-align: right;">25 to 50 years</td> </tr> </table>	Land improvements	25 to 50 years	Buildings	25 to 50 years	Machinery and equipment	5 to 30 years	Vehicles	10 to 25 years	Furnishings and fixtures	5 to 20 years	Infrastructure - roads, bridges and culverts	25 to 50 years
Land improvements	25 to 50 years												
Buildings	25 to 50 years												
Machinery and equipment	5 to 30 years												
Vehicles	10 to 25 years												
Furnishings and fixtures	5 to 20 years												
Infrastructure - roads, bridges and culverts	25 to 50 years												
Collection of Taxes on Behalf of Other Taxation Authorities	The township collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these consolidated financial statements.												
Retirement Benefits	The municipality provides pension benefits to specified employees through the Ontario Municipal Employees Retirement Fund (OMERS), a multi-employer plan. The municipality's contributions due during the period are expensed as incurred.												
Deferred Revenue	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.												
Government Transfers	Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.												
Revenue Recognition	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. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.												

Township of Hilton Notes to Consolidated Financial Statements

December 31, 2023

1. Significant accounting policies (continued)

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.

Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

Sales of service and other revenue is recognized on an accrual basis.

Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

Trust Funds

Funds held in trust by the township are not included in these consolidated financial statements. The financial activity and financial position of the trust funds are reported separately.

2. Change in Accounting Policy

Effective January 1, 2023, the Authority adopted PS 3450 Financial Instruments which establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This standard is required to be adopted prospectively. There were no unrealized gains and losses on investments for the year ended December 31, 2023, and therefore the new statement, the statement of measurement gains and losses, was not presented.

3. Taxation

	2023	2022
Residential and multi-residential	\$ 895,542	\$ 813,200
Commercial and industrial	3,509	1,540
Taxation from other governments	6,273	5,722
	905,324	820,462
Deduct: amounts received or receivable for school boards	(135,986)	(133,233)
	\$ 769,338	\$ 687,229

Property tax billings are prepared by the municipality based on an assessment roll prepared by Municipal Property Assessment Corporation ("MPAC"), an agency of the Ontario government. All assessed property values in the municipality were reviewed and values established based on a common valuation date which was used by the municipality in computing the property tax billings. However, property tax revenue and taxes receivable of the municipality are subject to measurement uncertainty as ratepayers may appeal the values assessed.

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2023

4. Accumulated surplus

	2023	2022
Reserves set aside for specific purposes by Council		
Working funds	\$ 160,669	\$ 233,553
Office equipment	8,930	8,930
Physician recruitment	4,350	4,350
Protection services - fire	11,258	7,190
Volunteer fundraising	420	420
Transportation services - roadways	18,587	18,587
Succession planning	60,000	60,000
Museum	816	816
Modernization	31,372	31,372
Cannabis	20,450	20,450
COVID-19 Restart	34,531	33,863
Cenotaph	1,500	1,500
Enabling Accessibility	53,113	53,113
Total reserves	405,996	474,144
Reserve funds set aside for specific purposes by Council		
Protection services - fire	92,769	84,617
General government	142,490	127,407
General purposes	160,352	154,456
Transportation services - roadways equipment	186,766	170,166
Museum	32,627	30,857
Cemetery	20,508	20,508
Total reserve funds	635,512	588,011
Total reserves	1,041,508	1,062,155
Equity in tangible capital assets	2,385,154	2,343,768
	\$ 3,426,662	\$ 3,405,923

5. Employee benefits plans liabilities

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of eligible 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 municipality's contributions to OMERS equal those made by the employees. During the year, the municipality contributed \$20,385 (2022 - \$15,227) to the plan. As this is a multi-employer pension plan, these contributions are the municipality's pension benefit expense. Contribution amounts are determined by OMERS which adjusts rates to reflect actuarial requirements. Any surplus or deficit of the pension plan is not included in the municipality's financial statements.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

6. Public Sector Salary Disclosure Act

For 2023, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

7. Trust funds

Trust funds administered by the municipality amounting to \$15,755 (2022 - \$15,434) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

8. Segmented information

The municipality is a diversified local government institution that provides a wide range of services to its citizens. For management reporting purposes, municipal operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

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

General government

The administration department oversees the delivery of all government services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of council.

Protection

Protection is comprised of the police, fire/emergency, by-law enforcement and building inspections departments. The mandate of the police department is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The fire/emergency department is responsible to provide fire suppression service; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

Transportation

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems and winter control.

Environmental

The Township provides for the environmental needs of the municipality's citizens by purchasing service for garbage disposal, hazardous waste and recycling.

Health

Through the Algoma Health Unit, the municipality contributes to public health services and education and through the Algoma District Services Administration Board, to ambulance services.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

8. Segmented information (continued)

Social and family

Through the Algoma District Services Administration Board, the municipality contributes to social assistance payments, child care services and social housing.

Recreation and cultural

The recreation and cultural department provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as parks, fitness and sports programs. It provides public services that contribute to healthy communities through partnerships, promotion, prevention, protection and enforcement. The department also contributes towards the information and cultural needs of the municipality's citizens through the contribution to the local library and museum.

Planning

The planning department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighbourhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

For each reported segment, revenues and expenses include both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

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

9. Financial instruments

The Township is exposed to credit risk and liquidity risk from its financial instruments. This note describes the Township's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Township is exposed to credit risk through its cash and accounts receivable.

The Township's maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable as presented on the statement of financial position. The Township holds its cash accounts with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote.

The Township is exposed to credit risk in accounts receivable which includes government and other receivables. The Township measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts including managements on-going monitoring of outstanding accounts. In the opinion of management, the credit risk exposure in accounts receivable is considered to be moderate.

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2023

9. Financial instruments (continued)

b) Liquidity risk

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

The Township reduces its exposure to liquidity risk by monitoring cash and investing activities and expected outflow through extensive budgeting and maintaining enough cash to repay trade creditors as payables become due. In the opinion of management, the liquidity risk exposure to the Township is low.

There have not been any changes from the prior year in the First Nation's exposure to all of the above risks or the policies, procedures and methods it uses to measure these risks.

Township of Hilton
Schedule 1 - Consolidated Tangible Capital Assets

For the year ended December 31, 2023

	Land	Land Improve- ments	Buildings	Machinery and Equipment	Vehicles	Infra- structure	Construction in Progress	Total
Cost, beginning of year	\$ 128,701	\$ 19,582	\$ 351,908	\$ 244,027	\$ 516,060	\$ 4,309,760	\$ -	\$ 5,570,038
Additions	-	-	-	-	-	240,225	-	240,225
Cost, end of year	128,701	19,582	351,908	244,027	516,060	4,549,985	-	5,810,263
Accumulated amortization, beginning of year	-	19,582	180,773	167,337	145,452	2,713,124	-	3,226,268
Amortization	-	-	8,211	14,157	36,434	140,039	-	198,841
Accumulated amortization, end of year	-	19,582	188,984	181,494	181,886	2,853,163	-	3,425,109
Net carrying amount, end of year	\$ 128,701	\$ -	\$ 162,924	\$ 62,533	\$ 334,174	\$ 1,696,822	\$ -	\$ 2,385,154

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

Township of Hilton
Schedule 1 - Consolidated Tangible Capital Assets (continued)

For the year ended December 31, 2022 (comparative figures)

	Land	Land Improve- ments	Buildings	Machinery and Equipment	Vehicles	Infra- structure	Construction in Progress	Total
Cost, beginning of year	\$ 128,700	\$ 19,582	\$ 351,908	\$ 203,923	\$ 377,366	\$ 4,267,348	\$ -	\$ 5,348,827
Additions	1	-	-	40,104	138,694	345,885	-	524,684
Disposals	-	-	-	-	-	(303,473)	-	(303,473)
Cost, end of year	128,701	19,582	351,908	244,027	516,060	4,309,760	-	5,570,038
Accumulated amortization, beginning of year	-	19,582	173,138	158,300	103,323	2,836,239	-	3,290,582
Amortization	-	-	8,211	14,158	36,434	134,430	-	193,233
Disposals	-	-	-	-	-	(257,545)	-	(257,545)
Accumulated amortization, end of year	-	19,582	181,349	172,458	139,757	2,713,124	-	3,226,270
Net carrying amount, end of year	\$ 128,701	\$ -	\$ 170,559	\$ 71,569	\$ 376,303	\$ 1,596,636	\$ -	\$ 2,343,768

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

Township of Hilton
Schedule 2 - Consolidated Segment Disclosure

For the year ended December 31, 2023

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	\$ 205,886	\$ 76,954	\$ 233,263	\$ 26,019	\$ 102,883	\$ 100,846	\$ 20,854	\$ 2,633	\$ 769,338
Government grants - Provincial	100,870	31,418	200,852	10,623	42,004	41,173	8,514	1,075	436,529
Government grants - Federal	-	-	-	-	-	-	2,270	-	2,270
Other Municipalities	-	1,466	-	-	-	-	-	-	1,466
User fees and service charges	2,028	-	4,186	-	-	-	3,036	775	10,025
Licences, permits and rents	-	7,730	-	-	-	-	-	-	7,730
Penalties and interest on taxes	11,486	-	-	-	-	-	-	-	11,486
Investment income	29,027	-	-	-	-	-	-	-	29,027
Other including gain on disposal on assets	450	-	-	-	-	-	-	-	450
	349,747	117,568	438,301	36,642	144,887	142,019	34,674	4,483	1,268,321
Expenses									
Salaries and benefits	188,727	6,219	134,266	-	1,667	-	8,809	-	339,688
Materials and supplies	77,702	13,213	64,474	-	1,355	-	5,347	400	162,491
Contracted services	48,265	99,222	-	42,139	-	-	1,197	-	190,823
Rents and financial	7,228	-	-	-	-	-	-	-	7,228
External transfers and other	-	-	-	-	163,602	163,326	17,719	3,864	348,511
Amortization	11,521	7,577	179,041	-	-	-	702	-	198,841
	333,443	126,231	377,781	42,139	166,624	163,326	33,774	4,264	1,247,582
Net surplus (deficit)	\$ 16,304	\$ (8,663)	\$ 60,520	\$ (5,497)	\$ (21,737)	\$ (21,307)	\$ 900	\$ 219	\$ 20,739

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

Township of Hilton
Schedule 2 - Consolidated Segment Disclosure (continued)

For the year ended December 31, 2022 (comparative figures)

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	\$ 185,161	\$ 105,659	\$ 59,286	\$ 30,511	\$ 138,858	\$ 140,339	\$ 24,386	\$ 3,029	\$ 687,229
Government grants - Provincial	173,322	44,110	251,945	12,738	57,970	58,588	10,180	1,264	610,117
Government grants - Federal	40,410	-	50,000	-	-	-	1,060	-	91,470
Other Municipalities	-	425	-	-	-	-	-	-	425
User fees and service charges	690	-	6,739	-	-	-	3,020	1,250	11,699
Licences, permits and rents	4,406	5,695	-	-	-	-	-	-	10,101
Penalties and interest on taxes	9,784	-	-	-	-	-	-	-	9,784
Investment income	6,944	-	-	-	-	-	-	-	6,944
Other including loss on disposal on assets	(21,756)	-	-	-	-	-	-	-	(21,756)
	398,961	155,889	367,970	43,249	196,828	198,927	38,646	5,543	1,406,013
Expenses									
Salaries and benefits	129,610	5,554	115,186	-	847	-	6,289	-	257,486
Materials and supplies	72,496	7,523	79,549	-	1,816	-	4,966	300	166,650
Contracted services	70,581	100,014	-	36,243	-	-	758	-	207,596
Rents and financial	7,603	-	-	-	-	-	-	-	7,603
External transfers and other	-	-	-	-	153,586	156,385	14,246	3,074	327,291
Amortization	11,017	7,577	173,431	-	-	-	1,207	-	193,232
	291,307	120,668	368,166	36,243	156,249	156,385	27,466	3,374	1,159,858
Net surplus	\$ 107,654	\$ 35,221	\$ (196)	\$ 7,006	\$ 40,579	\$ 42,542	\$ 11,180	\$ 2,169	\$ 246,155

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

**Township of Hilton
Trust Funds
Financial Statements
For the year ended December 31, 2023**

DRAFT SUBJECT TO CHANGE

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of Township of Hilton Trust Fund

Opinion

We have audited the financial statements of the Township of Hilton Trust Fund (the Trust Fund), which comprise the statement of financial position as at December 31, 2023, and 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 accompanying financial statements present fairly, in all material respects, the financial position of the Trust Fund as at December 31, 2023, and the continuity thereof, in accordance with the basis of accounting as described in Note 1.

Basis of 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 Fund 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.

Emphasis of Matter - Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist the Trust Fund to comply with the reporting requirements of the Bereavement Authority of Ontario. As a result, the financial statements may not be suitable for another purpose.

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 the basis of accounting as described in Note 1, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor's Report (continued)

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

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

Sault Ste. Marie, Ontario
August 5, 2024

**Township of Hilton
Trust Funds
Cemetery Care and Maintenance**

Statement of Financial Position

December 31	2023	2022
Assets		
Current		
Cash	\$ 15,755	\$ 15,434
<hr/>		
Fund Balance		
Capital	\$ 15,755	\$ 15,434
<hr/>		

Statement of Continuity

For the year ended December 31	2023	2022
Balance, beginning of year	\$ 15,434	\$ 14,248
Revenue		
Sale of plots	-	250
Monument charge	-	700
Interest earned	321	236
	<hr/>	<hr/>
	321	1,186
Balance, end of year	\$ 15,755	\$ 15,434
<hr/>		

**Township of Hilton
Trust Funds
Cemetery Care and Maintenance
Notes to Financial Statements**

December 31, 2023

1. Significant accounting policies

Management's responsibility

The financial statements of the Township of Hilton Trust Fund are the representation of management and have been prepared in accordance with accrual based accounting principles. Precise determination of some assets and liabilities may be dependent upon future events and estimates and approximations. These estimates and approximations have been based upon the available information, using careful judgement and review.

Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting.

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

2. Nature of Trust Fund

The Cemetery Perpetual Care Trust Fund was established in accordance with the Funeral, Burial and Cremation Services Act, 2002 for the care and maintenance of certain cemetery grounds.

3. Statement of changes in cash flows

A statement of changes in cash flows has not been provided since the sources and uses of cash are readily apparent from the information included in the financial statements.

4. Cash

Cash is represented by funds on deposit in chartered banks or investment portfolios.

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0.06

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	% Chg
A Cash	1,281,488.47	(103,220.85)	0.00	1,178,267.62	1,030,870.67	147,396.95	14
A. 1 Bank Reconciliation and Bank Statements	438,292.35	(11,159.07)	0.00	427,133.28	353,840.07	73,293.21	21
100010 Petty cash general	75.00	0.00	0.00	75.00	75.00	0.00	0
100012 Change fund general	50.00	0.00	0.00	50.00	50.00	0.00	0
100014 Share account general	56.50	0.00	0.00	56.50	56.50	0.00	0
101000 Bank-general-1810023-06	157,572.10	(11,159.07)	0.00	146,413.03	141,284.04	5,128.99	4
101025 Bank - HI Savings a/c (OCIF)	970.32	0.00	0.00	970.32	384.99	585.33	152
101030 Bank - Hi Savings a/c (Cannabis)	20,773.72	0.00	0.00	20,773.72	20,450.46	323.26	2
101035 Bank- Hi Savings a/c (Accessibility)	54,124.66	0.00	0.00	54,124.66	53,112.95	1,011.71	2
101040 Bank- Hi Savings a/c (COVID Restart)	34,531.26	0.00	0.00	34,531.26	33,863.05	668.21	2
101045 Bank - Hi Savings a/c (NORDS)	64,558.20	0.00	0.00	64,558.20	263.65	64,294.52	4386
101050 Bank- Hi Savings a/c (GU Cemetery)	20,840.70	0.00	0.00	20,840.70	20,508.46	332.24	2
101090 Bank-Hi Savings a/c (Modernization)	24,223.14	0.00	0.00	24,223.14	23,790.97	432.17	2
101091 Bank- Savings-(Succession Plan)	60,516.75	0.00	0.00	60,516.75	0.00	60,516.75	0
101150 Term Deposit-Succession Plan Reserv	0.00	0.00	0.00	0.00	60,000.00	(60,000.00)	(100)
A. 2 Bank - Obligatory	135,366.24	0.00	0.00	135,366.24	111,438.21	23,928.03	21
A. 2. 1 Bank - Park Reserve Fund	68,177.51	0.00	0.00	68,177.51	65,777.51	2,400.00	4
105650 Bank-park reserve 181002	8,177.51	0.00	0.00	8,177.51	5,777.51	2,400.00	42
105652 Term deposit-park reserve	60,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0
A. 2. 2 Bank - Gas Tax	67,188.73	0.00	0.00	67,188.73	45,660.70	21,528.03	47
105691 Bank-Hi Savings a/c (FedGasTax)	67,188.73	0.00	0.00	67,188.73	45,660.70	21,528.03	47
A. 3 Bank - Reserve Funds	707,829.88	(92,061.78)	0.00	615,768.10	565,592.39	50,175.71	9
A. 3. 1 Bank - Fire	185,734.75	(92,867.38)	0.00	92,867.37	84,717.33	8,150.04	10
100020 Petty cash-fire department	200.00	(100.00)	0.00	100.00	100.00	0.00	0
105210 Bank-Fire Reserve Fund 181002	5,534.75	(2,767.38)	0.00	2,767.37	7,117.33	(4,349.96)	(61)
105212 Term deposit-Fire Reserve Fund	180,000.00	(90,000.00)	0.00	90,000.00	77,500.00	12,500.00	16
A. 3. 2 Bank - General Gov't	142,482.16	0.00	0.00	142,482.16	127,406.95	15,075.21	12
105205 Bank-bldg reserve 181002	2,482.16	0.00	0.00	2,482.16	2,406.95	75.21	3
105206 Term deposit - bldg res fd	140,000.00	0.00	0.00	140,000.00	125,000.00	15,000.00	12
A. 3. 3 Bank - General Purposes	160,349.44	0.00	0.00	160,349.44	150,766.08	9,583.36	6
105290 Bank-general reserve	5,349.44	0.00	0.00	5,349.44	5,766.08	(416.64)	(7)
105292 Term deposit-gen reserve fund	155,000.00	0.00	0.00	155,000.00	145,000.00	10,000.00	7
A. 3. 4 Bank - Transportation	186,727.89	0.00	0.00	186,727.89	170,166.39	16,561.50	10
105215 Bank equip res fd-181002	1,727.89	0.00	0.00	1,727.89	5,166.39	(3,438.50)	(67)
105216 Term deposit-equip res fund	185,000.00	0.00	0.00	185,000.00	165,000.00	20,000.00	12
A. 3.10 Bank - Museum	32,535.64	805.60	0.00	33,341.24	32,535.64	805.60	2
105298 Bank-museum	32,535.64	805.60	0.00	33,341.24	32,535.64	805.60	2
C Accounts receivable	610.23	1,469.44	44,358.26	46,437.93	100,955.68	(54,517.75)	(54)
C. 1 A/R Canada	440.23	3.82	44,358.26	44,802.31	69,735.80	(24,933.49)	(36)
110413 A/R - HST Federal	150.00	0.00	44,545.46	44,695.46	31,502.33	13,193.13	42
110415 A/R - HST Provincial	187.20	0.00	(187.20)	0.00	38,130.44	(38,130.44)	(100)
110418 A/R-museum-canada	103.03	3.82	0.00	106.85	103.03	3.82	4
C. 3 A/R Municipalities	0.00	1,465.62	0.00	1,465.62	24,694.60	(23,228.98)	(94)

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-1

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount	Chg	%	Chg
110440 A/R - other municipalities	0.00	1,465.62	0.00	1,465.62	24,694.60	(23,228.98)	(94)		
C. 5 A/R Trade	170.00	0.00	0.00	170.00	6,525.28	(6,355.28)	(97)		
110460 A/R 2022 Balance	0.00	0.00	0.00	0.00	6,525.28	(6,525.28)	(100)		
110491 A/R - other	170.00	0.00	0.00	170.00	0.00	170.00	0		
E Grants Receivable	65,322.00	(4,151.15)	(44,358.26)	16,812.59	52,040.58	(35,227.99)	(68)		
E. 1 Grants Receivable - Federal	0.00	0.00	0.00	0.00	40,410.00	(40,410.00)	(100)		
110410 A/R - canada	0.00	0.00	0.00	0.00	40,410.00	(40,410.00)	(100)		
E. 2 Grants Receivable - Provincial	65,322.00	(4,151.15)	(44,358.26)	16,812.59	11,630.58	5,182.01	45		
110420 A/R - ontario	65,322.00	(4,151.15)	(44,358.26)	16,812.59	11,630.58	5,182.01	45		
F	87,464.84	0.00	0.00	87,464.84	74,201.88	13,262.96	18		
120610 Taxes receivable-current	58,218.76	0.00	0.00	58,218.76	54,197.62	4,021.14	7		
120620 Taxes receivable-previous	13,593.33	0.00	0.00	13,593.33	9,437.42	4,155.91	44		
120630 Taxes receivable-prior	7,682.08	0.00	0.00	7,682.08	5,426.00	2,256.08	42		
120640 Taxes receivable-interest	7,985.81	0.00	(15.14)	7,970.67	5,140.84	2,829.83	55		
120650 Taxes Receivable - clearing	(15.14)	0.00	15.14	0.00	0.00	0.00	0		
L Non-Financial Current Assets	6,392.10	2,387.44	0.00	8,779.54	6,392.10	2,387.44	37		
137000 Prepaid insurance	6,392.10	2,299.25	0.00	8,691.35	6,392.10	2,299.25	36		
137100 Museum - Prepaid Expenses	0.00	88.19	0.00	88.19	0.00	88.19	0		
U Capital assets	2,583,994.59	(198,841.31)	0.00	2,385,153.28	2,343,769.55	41,383.73	2		
U. GG General Gov't - NBV	96,080.47	(11,016.74)	0.00	85,063.73	96,080.47	(11,016.74)	(11)		
U. GG. 1 General Gov't - Cost	181,983.38	0.00	0.00	181,983.38	181,983.38	0.00	0		
131200 GG-Land-BaseLine-Twp Office-Corpora	800.00	0.00	0.00	800.00	800.00	0.00	0		
141100 GG-Land Imp-GG well at twp office	6,211.00	0.00	0.00	6,211.00	6,211.00	0.00	0		
151200 GG-municipal office-corporate mgmt	103,490.00	0.00	0.00	103,490.00	103,490.00	0.00	0		
151210 GG-Storage Bldg	17,560.78	0.00	0.00	17,560.78	17,560.78	0.00	0		
191250 GG-computer equip/software	48,173.18	0.00	0.00	48,173.18	48,173.18	0.00	0		
191260 GG-Furnace	5,748.42	0.00	0.00	5,748.42	5,748.42	0.00	0		
U. GG. 2 General Gov't - Accum Amort	(85,902.91)	(11,016.74)	0.00	(96,919.65)	(85,902.91)	(11,016.74)	13		
141101 GG-amort municipal well	(6,211.00)	0.00	0.00	(6,211.00)	(6,211.00)	0.00	0		
151201 GG-accum amort-municipal office	(60,024.20)	(2,069.80)	0.00	(62,094.00)	(60,024.20)	(2,069.80)	3		
151211 GG-accum amort-Storage Bldg	(702.44)	(351.22)	0.00	(1,053.66)	(702.44)	(351.22)	50		
191251 GG-accum amort computer equip/softw	(16,090.27)	(8,020.72)	0.00	(24,110.99)	(16,090.27)	(8,020.72)	50		
191261 GG-accum amort furnace	(2,875.00)	(575.00)	0.00	(3,450.00)	(2,875.00)	(575.00)	20		
U.FIR Fire - NBV	24,897.07	(7,577.26)	0.00	17,319.81	24,897.07	(7,577.26)	(30)		
U.FIR. 1 Fire - Cost	99,807.79	0.00	0.00	99,807.79	99,807.79	0.00	0		
132100 PS-Land-BaseLine-Fire	600.00	0.00	0.00	600.00	600.00	0.00	0		
152100 PS-firehall-fire	34,250.83	0.00	0.00	34,250.83	34,250.83	0.00	0		
162100 PS-Fire Turnout gear-50%Hil/50%Vill	16,243.44	0.00	0.00	16,243.44	16,243.44	0.00	0		
172100 PS-tanker-fire-50%HilTwp/50%Village	21,238.32	0.00	0.00	21,238.32	21,238.32	0.00	0		
172120 PS-FirePumper-1995-50%HTwp/50%Vill:	27,475.20	0.00	0.00	27,475.20	27,475.20	0.00	0		
U.FIR. 2 Fire - Accum Amort	(74,910.72)	(7,577.26)	0.00	(82,487.98)	(74,910.72)	(7,577.26)	10		
152101 PS-accum amort-firehall	(24,615.54)	(1,376.50)	0.00	(25,992.04)	(24,615.54)	(1,376.50)	6		
162101 PS-accum amort-turnout gear	(14,156.06)	(829.34)	0.00	(14,985.40)	(14,156.06)	(829.34)	6		

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-2

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	% Chg
172101 PS-accum amort-tanker-fire	(14,158.96)	(3,539.74)	0.00	(17,698.70)	(14,158.96)	(3,539.74)	25
172121 PS-accum amort Pumper Truck - 1995	(21,980.16)	(1,831.68)	0.00	(23,811.84)	(21,980.16)	(1,831.68)	8
U.RDP Roads Paved - NBV	1,807,483.91	(53,477.52)	0.00	1,754,006.39	1,567,258.87	186,747.52	12
U.RDP. 1 Roads Paved - Cost	3,024,655.29	335,710.00	0.00	3,360,365.29	2,784,430.25	575,935.04	21
133300 TS-Land-BaseLine-Roads	600.00	0.00	0.00	600.00	600.00	0.00	0
153105 TS-Steel Bldg-Paved 30%	15,430.15	0.00	0.00	15,430.15	15,430.15	0.00	0
153110 TS-Garage- Paved Roads	35,110.00	0.00	0.00	35,110.00	35,110.00	0.00	0
163100 TS-Float-Paved Roads-30%	2,860.92	0.00	0.00	2,860.92	2,860.92	0.00	0
173100 TS-plow truck-paved-30%	72,539.00	0.00	0.00	72,539.00	72,539.00	0.00	0
173120 TS-excavator-paved-25%	11,690.00	0.00	0.00	11,690.00	11,690.00	0.00	0
173125 TS-JohnDeereTractor-paved-40%	27,343.23	0.00	0.00	27,343.23	27,343.23	0.00	0
173135 TS-Cat Backhoe-paved 30%	41,608.07	0.00	0.00	41,608.07	41,608.07	0.00	0
173140 TS-Chev Pickup-paved 20%	3,700.00	0.00	0.00	3,700.00	3,700.00	0.00	0
183100 TS-canoë point road-paved	35,328.60	0.00	0.00	35,328.60	35,328.60	0.00	0
183105 TS-neal drive-paved	79,627.24	0.00	0.00	79,627.24	79,627.24	0.00	0
183107 TS - Ellwood Blvd - paved	100,712.02	0.00	0.00	100,712.02	100,712.02	0.00	0
183115 TS-Milford Haven Rd-paved	90,959.71	0.00	0.00	90,959.71	90,959.71	0.00	0
183118 TS-BaseLine-pave(HiltonRd - P Line)	41,292.49	0.00	0.00	41,292.49	0.00	41,292.49	0
183120 TS-base line-paved (PLine-Q&R)	231,856.06	0.00	0.00	231,856.06	231,856.06	0.00	0
183122 TS-BaseLine- paved - Q & R to S & T	177,289.65	0.00	0.00	177,289.65	177,289.65	0.00	0
183125 TS-Hilton Rd (part) - paved	302,606.47	0.00	0.00	302,606.47	302,606.47	0.00	0
183130 TS-hamilton bay road-paved	106,911.43	0.00	0.00	106,911.43	106,911.43	0.00	0
183135 TS-Red Maple Dr - paved	128,555.93	335,710.00	0.00	464,265.93	0.00	464,265.93	0
183140 TS-m&n line-paved	37,850.43	0.00	0.00	37,850.43	10,235.00	27,615.43	270
183145 TS - P Line (part) - paved	15,147.09	0.00	0.00	15,147.09	15,147.09	0.00	0
183150 TS-20th side road-paved	152,758.11	0.00	0.00	152,758.11	113,314.96	39,443.15	35
183155 TS- X Line (HamBay-North end) -pave	115,961.37	0.00	0.00	115,961.37	115,961.37	0.00	0
183157 TS- X Line -(HamBay-BigPt)-paved	102,349.94	0.00	0.00	102,349.94	102,349.94	0.00	0
183160 TS-hamilton drive-paved	237,739.61	0.00	0.00	237,739.61	237,739.61	0.00	0
183165 TS-garside rd east-paved	38,416.56	0.00	0.00	38,416.56	38,416.56	0.00	0
183170 TS-whybourne rd-paved	36,925.99	0.00	0.00	36,925.99	33,607.95	3,318.04	10
183175 TS-haight rd (part)-paved	32,637.35	0.00	0.00	32,637.35	32,637.35	0.00	0
183180 TS-garside rd west (part)-paved	134,349.84	0.00	0.00	134,349.84	134,349.84	0.00	0
183185 TS-Big Point Rd (Pt 1)-paved	251,119.03	0.00	0.00	251,119.03	251,119.03	0.00	0
183190 TS-PavedRoads Other-Fully Amortized	363,379.00	0.00	0.00	363,379.00	363,379.00	0.00	0
U.RDP. 2 Roads Paved - Accum Amort	(1,217,171.38)	(389,187.52)	0.00	(1,606,358.90)	(1,217,171.38)	(389,187.52)	32
153106 TS-Accum Amort Steel Bldg-Paved 30%	(617.20)	(308.60)	0.00	(925.80)	(617.20)	(308.60)	50
153111 TS-A amort garage paved	(21,432.79)	(804.83)	0.00	(22,237.62)	(21,432.79)	(804.83)	4
163101 TS-A amort float paved roads	(2,002.69)	(143.05)	0.00	(2,145.74)	(2,002.69)	(143.05)	7
173101 TS-accum amort-plow truck	(19,343.72)	(4,835.93)	0.00	(24,179.65)	(19,343.72)	(4,835.93)	25
173121 TS-accum amort-excavator-roads-pavd	(11,690.00)	0.00	0.00	(11,690.00)	(11,690.00)	0.00	0
173126 TS-accum amort-JD tractor-paved 40%	(6,835.80)	(2,278.60)	0.00	(9,114.40)	(6,835.80)	(2,278.60)	33
173136 TS-Accum Amort-Backhoe-paved 30%	(2,773.87)	(2,773.87)	0.00	(5,547.74)	(2,773.87)	(2,773.87)	100
173141 TS-accum amort-pickup 2011-paved	(3,700.00)	0.00	0.00	(3,700.00)	(3,700.00)	0.00	0
183101 TS-accum amort-canoë point rd-paved	(27,497.01)	(1,957.91)	0.00	(29,454.92)	(27,497.01)	(1,957.91)	7
183106 TS-accum amort-neal dr-paved	(25,480.72)	(3,185.09)	0.00	(28,665.81)	(25,480.72)	(3,185.09)	13
183108 TS-accum amort-Ellwood Blvd-paved	(20,142.40)	(10,071.20)	0.00	(30,213.60)	(20,142.40)	(10,071.20)	50
183116 TS-accum amort-MilfordHavenRd-paved	(30,801.65)	(8,594.00)	0.00	(39,395.65)	(30,801.65)	(8,594.00)	28
183121 TS-accumamort-baseline-pv(PLine-Q&R	(162,678.93)	(14,747.31)	0.00	(177,426.24)	(162,678.93)	(14,747.31)	9
183123 TS-accum amort-BaseLine(QR-ST)-pave	(7,091.59)	(7,091.59)	0.00	(14,183.18)	(7,091.59)	(7,091.59)	100
183126 TS-accum amort-Hilton Rd (pt)-paved	(72,625.57)	(12,104.26)	0.00	(84,729.83)	(72,625.57)	(12,104.26)	17
183131 TS-accum amort-hamilton bay rd-pavd	(21,382.00)	(4,276.40)	0.00	(25,658.40)	(21,382.00)	(4,276.40)	20
183136 TS-accum amort-red-maple	0.00	(260,281.84)	0.00	(260,281.84)	0.00	(260,281.84)	0

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Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	%Chg
183141 TS-accum amort-m&n line-paved	(8,597.40)	(1,514.02)	0.00	(10,111.42)	(8,597.40)	(1,514.02)	18
183146 TS -accum amort - P Line (pt) paved	(6,058.84)	(1,514.71)	0.00	(7,573.55)	(6,058.84)	(1,514.71)	25
183151 TS-accum amort-20th side road-paved	(40,793.40)	(6,110.33)	0.00	(46,903.73)	(40,793.40)	(6,110.33)	15
183156 TS-accumamort- XLine(HBay-North)-pv	(58,835.69)	(4,760.48)	0.00	(63,596.17)	(58,835.69)	(4,760.48)	8
183158 TS-accumamort-XLine(HBay-BigPt)-pav	(4,094.00)	(4,094.00)	0.00	(8,188.00)	(4,094.00)	(4,094.00)	100
183161 TS-accum amort-hamilton drive-paved	(123,624.55)	(9,509.58)	0.00	(133,134.13)	(123,624.55)	(9,509.58)	8
183166 TS-accum amort-garside rd east-pave	(21,513.25)	(1,536.66)	0.00	(23,049.91)	(21,513.25)	(1,536.66)	7
183171 TS-accum amort-whybourne rd-paved	(3,360.80)	(3,692.60)	0.00	(7,053.40)	(3,360.80)	(3,692.60)	110
183176 TS-accum amort-haight rd(part)-pave	(3,263.74)	(3,263.74)	0.00	(6,527.48)	(3,263.74)	(3,263.74)	100
183181 TS-accum amort-garside west(pt)-pav	(47,107.17)	(9,692.16)	0.00	(56,799.33)	(47,107.17)	(9,692.16)	21
183186 TS-accum amort-Big Point(Pt 1)-pave	(100,447.60)	(10,044.76)	0.00	(110,492.36)	(100,447.60)	(10,044.76)	10
183191 TS-A amort pavd other-full amortizd	(363,379.00)	0.00	0.00	(363,379.00)	(363,379.00)	0.00	0
U.RDU Roads Unpaved - NBV	343,279.17	(111,853.31)	0.00	231,425.86	343,279.17	(111,853.31)	(33)
U.RDU. 1 Roads Unpaved - Cost	2,060,880.38	(335,710.00)	0.00	1,725,170.38	2,060,880.38	(335,710.00)	(16)
153205 TS-Steel Bldg-Unpaved 35%	18,001.88	0.00	0.00	18,001.88	18,001.88	0.00	0
153210 TS-Garage unpaved roads	40,970.00	0.00	0.00	40,970.00	40,970.00	0.00	0
163200 TS-Float-Roads-Unpaved-70%	6,675.48	0.00	0.00	6,675.48	6,675.48	0.00	0
173200 TS-plow truck-unpaved-30%	72,539.00	0.00	0.00	72,539.00	72,539.00	0.00	0
173210 TS-grader-unpaved-70%	78,765.00	0.00	0.00	78,765.00	78,765.00	0.00	0
173220 TS-excavator-unpaved-75%	35,066.00	0.00	0.00	35,066.00	35,066.00	0.00	0
173225 TS-JohnDeereTractor-unpaved-40%	27,343.23	0.00	0.00	27,343.23	27,343.23	0.00	0
173235 TS-Cat Backhoe-Unpaved 30%	41,608.07	0.00	0.00	41,608.07	41,608.07	0.00	0
173240 TS-Chev Pickup-unpaved 20%	3,700.00	0.00	0.00	3,700.00	3,700.00	0.00	0
183200 TS-ellwood blvd-unpaved	325,084.00	0.00	0.00	325,084.00	325,084.00	0.00	0
183210 TS-haefner drive-unpaved	43,436.00	0.00	0.00	43,436.00	43,436.00	0.00	0
183220 TS-red maple drive-unpaved	335,710.00	(335,710.00)	0.00	0.00	335,710.00	(335,710.00)	100
183230 TS-richmond bay road-unpaved	342,297.00	0.00	0.00	342,297.00	342,297.00	0.00	0
183270 TS-Trainor SideRd - unpaved	92,695.72	0.00	0.00	92,695.72	92,695.72	0.00	0
183290 TS-UnpavedRds Other-Fully Amortized	596,989.00	0.00	0.00	596,989.00	596,989.00	0.00	0
U.RDU. 2 Roads Unpaved - Accum Amort	(1,717,601.21)	223,856.69	0.00	(1,493,744.52)	(1,717,601.21)	223,856.69	(13)
153206 TS-Accum Amort SteelBldg-Unpavd 35%	(720.08)	(360.04)	0.00	(1,080.12)	(720.08)	(360.04)	50
153211 TS-A amort garage unpaved	(25,004.93)	(938.97)	0.00	(25,943.90)	(25,004.93)	(938.97)	4
163201 TS-Accum Amort-Float-Roads-Unpaved	(4,672.79)	(333.77)	0.00	(5,006.56)	(4,672.79)	(333.77)	7
173201 TS-accum amort-plow truck	(19,343.72)	(4,835.93)	0.00	(24,179.65)	(19,343.72)	(4,835.93)	25
173211 TS-accum amort-grader-unpaved	(55,135.50)	(2,625.50)	0.00	(57,761.00)	(55,135.50)	(2,625.50)	5
173221 TS-accum amort-excavator-roads-unpv	(35,066.00)	0.00	0.00	(35,066.00)	(35,066.00)	0.00	0
173226 TS-accum amort-JD tractor unpav 40%	(6,835.80)	(2,278.60)	0.00	(9,114.40)	(6,835.80)	(2,278.60)	33
173236 TS-Accum Amort-Backhoe-Unpaved 30%	(2,773.87)	(2,773.87)	0.00	(5,547.74)	(2,773.87)	(2,773.87)	100
173241 TS-accum amort-pickup 2011-unpaved	(3,700.00)	0.00	0.00	(3,700.00)	(3,700.00)	0.00	0
183201 TS-accum amort-ellwood blvd-unpaved	(325,084.00)	0.00	0.00	(325,084.00)	(325,084.00)	0.00	0
183211 TS-accum amort-haefner drive-unpave	(43,436.00)	0.00	0.00	(43,436.00)	(43,436.00)	0.00	0
183221 TS-accum amort-red maple drive-unpv	(241,711.20)	241,711.20	0.00	0.00	(241,711.20)	241,711.20	100
183231 TS-accum amort-richmond bay-unpaved	(342,297.00)	0.00	0.00	(342,297.00)	(342,297.00)	0.00	0
183271 TS-accum amort-Trainor SideRd-unpav	(14,831.32)	(3,707.83)	0.00	(18,539.15)	(14,831.32)	(3,707.83)	25
183291 TS-A amort unpavd othr-full amortiz	(596,989.00)	0.00	0.00	(596,989.00)	(596,989.00)	0.00	0
U.WCE Winter Control - Except Sidewalk - NBV	176,333.69	(13,709.95)	0.00	162,623.74	176,333.69	(13,709.95)	(8)
U.WCE. 1 Winter Control - Ex Side - Cost	265,094.93	0.00	0.00	265,094.93	265,094.93	0.00	0
153500 TS-Garage winter control	40,970.00	0.00	0.00	40,970.00	40,970.00	0.00	0
153505 TS-Steel Bldg-Winter Control 35%	18,001.88	0.00	0.00	18,001.88	18,001.88	0.00	0
173500 TS-plowtruck-wintr contrl-exp lots	96,718.67	0.00	0.00	96,718.67	96,718.67	0.00	0
173510 TS-grader-winter-30%	33,757.00	0.00	0.00	33,757.00	33,757.00	0.00	0

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Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	% Chg
173525 TS-JohnDeereTractor-wintr contl-20%	13,671.60	0.00	0.00	13,671.60	13,671.60	0.00	0
173535 TS-Cat Backhoe-Winter Control 40%	55,477.44	0.00	0.00	55,477.44	55,477.44	0.00	0
173540 TS-Chev Pickup-winter control 35%	6,498.34	0.00	0.00	6,498.34	6,498.34	0.00	0
U.WCE. 2 Winter Control - Ex Side - Accum Ar	(88,761.24)	(13,709.95)	0.00	(102,471.19)	(88,761.24)	(13,709.95)	15
153501 TS-A amort garage winter control	(25,004.93)	(938.97)	0.00	(25,943.90)	(25,004.93)	(938.97)	4
153506 TS-AccumAmort SteelBldg-WinCtrl 35%	(720.08)	(360.04)	0.00	(1,080.12)	(720.08)	(360.04)	50
173501 TS-accum amort-plowtruck-wintr cont	(25,791.64)	(6,447.91)	0.00	(32,239.55)	(25,791.64)	(6,447.91)	25
173511 TS-accum amort-grader-winter-x sdwk	(23,629.86)	(1,125.23)	0.00	(24,755.09)	(23,629.86)	(1,125.23)	5
173526 TS-accum amort-JD tractor-WCtrl 20%	(3,417.90)	(1,139.30)	0.00	(4,557.20)	(3,417.90)	(1,139.30)	33
173536 TS-Accum Amort-Backhoe-WinterCtl40%	(3,698.50)	(3,698.50)	0.00	(7,397.00)	(3,698.50)	(3,698.50)	100
173541 TS-accum amort-pickup 2011-winterco	(6,498.33)	0.00	0.00	(6,498.33)	(6,498.33)	0.00	0
U.PAR Parks - NBV	135,919.28	(1,206.53)	0.00	134,712.75	135,919.28	(1,206.53)	(1)
U.PAR. 1 Parks - Cost	177,840.28	0.00	0.00	177,840.28	177,840.28	0.00	0
138110 RC-Land-HamiltonCourt-Parks	300.00	0.00	0.00	300.00	300.00	0.00	0
138120 RC-Land-TwinLakesPark-Parks	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00	0
138130 RC-Land-EllwoodBlvd-Lot35-Parks	9,100.00	0.00	0.00	9,100.00	9,100.00	0.00	0
138135 RC-Land-EllwoodBlvd-Lot36-Parks	9,100.00	0.00	0.00	9,100.00	9,100.00	0.00	0
138140 RC-Land-MilfordHaven-Parks	7,200.00	0.00	0.00	7,200.00	7,200.00	0.00	0
138150 RC-Land-RedMapleDrive-Parks	28,000.00	0.00	0.00	28,000.00	28,000.00	0.00	0
138160 RC-Land- W Line - Parks	70,000.00	0.00	0.00	70,000.00	70,000.00	0.00	0
148150 RC-Boat launch milford haven-parks	13,371.00	0.00	0.00	13,371.00	13,371.00	0.00	0
158100 RC-pavillion at twin lakes-parks	5,845.00	0.00	0.00	5,845.00	5,845.00	0.00	0
158111 RC-washroom facilities twin lks-pks	12,813.00	0.00	0.00	12,813.00	12,813.00	0.00	0
158120 RC-Washroom-MilfordHaven-Parks	9,464.00	0.00	0.00	9,464.00	9,464.00	0.00	0
168100 RC-Lawn Tractor	5,047.28	0.00	0.00	5,047.28	5,047.28	0.00	0
178100 RC-Chev Pickup-Parks-25%	4,600.00	0.00	0.00	4,600.00	4,600.00	0.00	0
U.PAR. 2 Parks - Accum Amort	(41,921.00)	(1,206.53)	0.00	(43,127.53)	(41,921.00)	(1,206.53)	3
148151 RC- A amort Boat launch	(13,371.00)	0.00	0.00	(13,371.00)	(13,371.00)	0.00	0
158101 RC-accum amort-pavillion twin lks	(5,845.00)	0.00	0.00	(5,845.00)	(5,845.00)	0.00	0
158111 RC-accum amort-washroom twin lks	(12,300.48)	(512.52)	0.00	(12,813.00)	(12,300.48)	(512.52)	4
158121 RC-A amort washroom Milford Haven	(3,785.60)	(189.28)	0.00	(3,974.88)	(3,785.60)	(189.28)	5
168101 RC-Accum Amort - Lawn Tractor	(2,018.92)	(504.73)	0.00	(2,523.65)	(2,018.92)	(504.73)	25
178101 RC-accum amort-pickup 2011-park-25%	(4,600.00)	0.00	0.00	(4,600.00)	(4,600.00)	0.00	0
U.CEM. 1 Cemetery - Cost	1.00	0.00	0.00	1.00	1.00	0.00	0
145100 HS-Land-Grace United Cemetery	1.00	0.00	0.00	1.00	1.00	0.00	0
CC Accounts payable and accrued liabilities	(94,713.16)	(2,581.66)	0.00	(97,294.82)	(90,022.17)	(7,272.65)	8
CC. 2 A/P - Ontario	(16,404.00)	0.00	0.00	(16,404.00)	(16,713.02)	309.02	(2)
212220 A/P-ontario	(13,480.00)	0.00	0.00	(13,480.00)	(14,270.00)	790.00	(6)
213250 Group Insurance Payable	(82.47)	0.00	0.00	(82.47)	0.00	(82.47)	0
213260 EHT Payable	(2,841.55)	0.00	0.00	(2,841.55)	(2,443.02)	(398.53)	16
213270 Federal/Provincial Income Tax	0.02	0.00	0.00	0.02	0.00	0.02	0
CC. 3 A/P - Municipalities	(42,138.78)	(1,600.00)	0.00	(43,738.78)	(41,780.23)	(1,958.55)	5
212240 A/P-other municipalities	(42,138.78)	(1,600.00)	0.00	(43,738.78)	(41,780.23)	(1,958.55)	5
CC. 4 A/P - Schools	0.00	(1,005.19)	0.00	(1,005.19)	(824.45)	(180.74)	22
212250 A/P-school boards	0.00	(1,005.19)	0.00	(1,005.19)	(824.45)	(180.74)	22
CC. 5 A/P - Trade	(36,170.38)	23.53	0.00	(36,146.85)	(30,704.47)	(5,442.38)	18

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Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	%Chg
212270 A/P 2022 Balance	(8,943.79)	0.00	0.00	(8,943.79)	(7,656.70)	(1,287.09)	17
212288 A/P-museum-trade & other	(116.82)	23.53	0.00	(93.29)	(116.82)	23.53	(20)
212292 A/P-audit accrual	(13,500.00)	0.00	0.00	(13,500.00)	(13,500.00)	0.00	0
212294 A/P-tax credits	(13,607.77)	0.00	0.00	(13,607.77)	(9,430.95)	(4,176.82)	44
213200 A/P Balance	(2.00)	0.00	0.00	(2.00)	0.00	(2.00)	0
KK Deferred revenue & other long-term liabilit	(136,214.24)	(62,748.96)	0.00	(198,963.20)	(112,286.21)	(86,676.99)	77
222500 Deferred Revenue - Grants	0.00	(63,596.96)	0.00	(63,596.96)	0.00	(63,596.96)	0
KK. 1 Park Reserve Analysis	(68,177.51)	0.00	0.00	(68,177.51)	(65,777.51)	(2,400.00)	4
222410 Parks reserve fd-obligatory	(42,102.12)	0.00	0.00	(42,102.12)	(42,102.12)	0.00	0
222411 Parks reserve fd-interest-obligator	(26,075.39)	0.00	0.00	(26,075.39)	(23,675.39)	(2,400.00)	10
KK. 2 Gas Tax & Gas Tax Interest Source Doc	(67,188.73)	0.00	0.00	(67,188.73)	(45,660.70)	(21,528.03)	47
222420 Federal gas tax reserv-obligatory	(64,039.83)	0.00	0.00	(64,039.83)	(43,720.07)	(20,319.76)	46
222421 Federal gas tax reserve-int-oblig	(3,148.90)	0.00	0.00	(3,148.90)	(1,940.63)	(1,208.27)	62
KK. 3 Museum Deferred Revenues	(848.00)	848.00	0.00	0.00	(848.00)	848.00	(100)
222450 Museum - Deferred Membership Fees	(848.00)	848.00	0.00	0.00	(848.00)	848.00	(100)
SS Retained earnings	(3,497,729.51)	91,807.45	0.00	(3,405,922.06)	(3,159,767.11)	(246,154.95)	8
SS. 1 Equity in Tangible Capital Assets	(2,343,769.55)	(41,383.73)	0.00	(2,385,153.28)	(2,343,769.55)	(41,383.73)	2
300100 Equity in Tangible Capital Assets	(2,343,769.55)	(41,383.73)	0.00	(2,385,153.28)	(2,343,769.55)	(41,383.73)	2
SS. 2 Reserves & Reserve Funds	(1,454,664.41)	413,159.91	0.00	(1,041,504.50)	(1,062,152.25)	20,647.75	(2)
SS. 2. 1 Reserves	(481,997.88)	76,005.89	0.00	(405,991.99)	(474,139.58)	68,147.59	(14)
315010 Reserve-working funds	(233,546.93)	72,883.27	0.00	(160,663.66)	(233,546.93)	72,883.27	(31)
315203 Reserve-Covid Restart	(34,531.26)	0.00	0.00	(34,531.26)	(33,863.05)	(668.21)	2
315204 Reserve - Cannabis	(20,450.46)	0.00	0.00	(20,450.46)	(20,450.46)	0.00	0
315205 Reserve-office equipment	(8,930.43)	0.00	0.00	(8,930.43)	(8,930.43)	0.00	0
315206 Reserve-Succession Planning	(60,000.00)	0.00	0.00	(60,000.00)	(60,000.00)	0.00	0
315207 Reserve-Physician Recruitment	(4,350.00)	0.00	0.00	(4,350.00)	(4,350.00)	0.00	0
315208 Reserve - VolunteerFundraising	(420.16)	0.00	0.00	(420.16)	(420.16)	0.00	0
315209 Reserve-Modernization	(31,371.85)	0.00	0.00	(31,371.85)	(31,371.85)	0.00	0
315210 Reserve-fire department	(14,380.17)	3,122.41	0.00	(11,257.76)	(7,190.08)	(4,067.68)	57
315215 Reserve-roads working capital	(18,587.26)	0.00	0.00	(18,587.26)	(18,587.26)	0.00	0
315217 Reserve - Cenotaph	(1,500.00)	0.00	0.00	(1,500.00)	(1,500.00)	0.00	0
315218 Reserve - Enabling Accessibility	(53,112.95)	0.00	0.00	(53,112.95)	(53,112.95)	0.00	0
315292 Reserve-museum working funds	(816.41)	0.21	0.00	(816.20)	(816.41)	0.21	0
SS. 2. 2 Reserve Funds	(972,666.53)	337,154.02	0.00	(635,512.51)	(588,012.67)	(47,499.84)	8
335205 Reserve fund-building	(142,489.76)	0.00	0.00	(142,489.76)	(127,406.95)	(15,082.81)	12
335210 Reserve fund-fire equipment	(185,537.35)	92,768.68	0.00	(92,768.67)	(84,617.33)	(8,151.34)	10
335215 Reserve fund-roads equipment	(186,766.39)	0.00	0.00	(186,766.39)	(170,166.39)	(16,600.00)	10
335290 Reserve fund-general	(160,352.14)	0.00	0.00	(160,352.14)	(154,456.08)	(5,896.06)	4
335295 Resrve fund - Grace United Cemetery	(20,508.46)	0.00	0.00	(20,508.46)	(20,508.46)	0.00	0
335298 Reserve fund-museum building	(30,857.46)	(1,769.35)	0.00	(32,626.81)	(30,857.46)	(1,769.35)	6
340000 General surplus(deficit)	(246,154.97)	246,154.69	0.00	(0.28)	0.00	(0.28)	0
SS. 3 General Surplus or Deficit	300,704.45	(279,968.73)	0.00	20,735.72	246,154.69	(225,418.97)	(92)
370000 Alloc to reserves from as-gs	103,190.18	(98,454.48)	0.00	4,735.70	102,521.97	(97,786.27)	(95)
373000 Alloc from reserves to as-gs	(190,987.34)	118,104.07	0.00	(72,883.27)	(190,987.34)	118,104.07	(62)
376000 Alloc to reserve funds from as-gs	102,978.09	(55,478.53)	0.00	47,499.56	49,096.54	(1,596.98)	(3)
382000 Alloc from as-gs to as-cta	524,683.08	(284,458.03)	0.00	240,225.05	524,683.08	(284,458.03)	(54)

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-6

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev J.A.A 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	% Chg
385000 Alloc to as-gs from as-cta	(239,159.56)	40,318.24	0.00	(198,841.32)	(239,159.56)	40,318.24	(17)
ZZ. 1 Trust funds - Cash	15,754.67	0.00	0.00	15,754.67	15,433.97	320.70	2
101055 Bank-Hi Savings (GU Cemetery C & M)	15,754.67	0.00	0.00	15,754.67	15,433.97	320.70	2
ZZ. 2 Trust funds	(15,433.97)	(320.70)	0.00	(15,754.67)	(15,433.97)	(320.70)	2
222440 Cemetery Care Mtce ResFd-Obligatory	(15,289.40)	0.00	0.00	(15,289.40)	(15,289.40)	0.00	0
222441 Cemetery Care MtceResFd-Int-Obligat	(144.57)	(320.70)	0.00	(465.27)	(144.57)	(320.70)	222
TAX_M Taxation	(770,342.17)	1,005.19	0.00	(769,336.98)	(687,228.65)	(82,108.33)	12
TAX_M. 1 Taxation - Municipal	(763,063.98)	0.00	0.00	(763,063.98)	(681,506.26)	(81,557.72)	12
401000 Tax levy-municipal	(757,427.17)	0.00	0.00	(757,427.17)	(677,607.89)	(79,819.28)	12
402000 Tax Levy-supplemental-municipal	(7,857.20)	0.00	0.00	(7,857.20)	(6,227.53)	(1,629.67)	26
403000 Mun tax write offs	2,220.39	0.00	0.00	2,220.39	2,329.16	(108.77)	(5)
TAX_M. 2 Taxation - In lieu	(6,273.00)	0.00	0.00	(6,273.00)	(5,722.39)	(550.61)	10
411000 Grant-in-lieu-ontario	(5,051.16)	0.00	0.00	(5,051.16)	(4,607.79)	(443.37)	10
412000 Grant-in-lieu-municipal	(1,221.84)	0.00	0.00	(1,221.84)	(1,114.60)	(107.24)	10
TAX_M. 3 Taxation - Education	(1,005.19)	1,005.19	0.00	0.00	0.00	0.00	0
415000 Tax levy-school board	(134,504.72)	0.00	0.00	(134,504.72)	(131,919.38)	(2,585.34)	2
415100 Tax levy-supplemental school board	(1,397.58)	0.00	0.00	(1,397.58)	(1,229.37)	(168.21)	14
415200 Tax levy-french school	(84.15)	0.00	0.00	(84.15)	(84.15)	0.00	0
418000 Board of education	134,504.46	1,005.19	0.00	135,509.65	132,659.40	2,850.25	2
418100 Brd of education-tax write offs	392.65	0.00	0.00	392.65	489.35	(96.70)	(20)
419000 French public school board	84.15	0.00	0.00	84.15	84.15	0.00	0
GRA Grants	(504,277.70)	65,477.80	0.00	(438,799.90)	(701,586.80)	262,786.90	(37)
GRA. O Grants - Ontario	(335,063.74)	4,151.15	0.00	(330,912.59)	(382,922.88)	52,010.29	(14)
GRA. O. 1 Ontario - unconditional	(335,063.74)	4,151.15	0.00	(330,912.59)	(382,922.88)	52,010.29	(14)
420620 Ontario-OMPF grant	(314,100.00)	0.00	0.00	(314,100.00)	(286,900.00)	(27,200.00)	9
420640 Ontario - Modernization Grant	(20,963.74)	4,151.15	0.00	(16,812.59)	(96,022.88)	79,210.29	(82)
GRA.CAP. O Ontario Capital Grants	(169,213.96)	63,596.96	0.00	(105,617.00)	(227,193.92)	121,576.92	(54)
453100 Ontario-capital grant-roads	(169,213.96)	63,596.96	0.00	(105,617.00)	(227,193.92)	121,576.92	(54)
GRA. C Grants - Canada	0.00	(2,270.31)	0.00	(2,270.31)	(41,470.00)	39,199.69	(95)
GRA. C. 1 Canada - admin	0.00	0.00	0.00	0.00	(40,410.00)	40,410.00	(100)
431200 Canada-gg	0.00	0.00	0.00	0.00	(40,410.00)	40,410.00	(100)
GRA. C. 17 Canada - museum	0.00	(2,270.31)	0.00	(2,270.31)	(1,060.00)	(1,210.31)	114
438700 Canada-museum	0.00	(2,270.31)	0.00	(2,270.31)	(1,060.00)	(1,210.31)	114
GRA.CAP. C Canada capital grant	0.00	0.00	0.00	0.00	(50,000.00)	50,000.00	(100)
463100 Canada-capital grant-roads(inc amo)	0.00	0.00	0.00	0.00	(50,000.00)	50,000.00	(100)
OMUN Other municipalities	(26,837.50)	25,371.88	0.00	(1,465.62)	(424.75)	(1,040.87)	245
OMUN. 3 Mun - fire	(26,837.50)	25,371.88	0.00	(1,465.62)	(424.75)	(1,040.87)	245
442101 Other mun-village HB 50%fire levy	(26,837.50)	26,837.50	0.00	0.00	0.00	0.00	0
442700 Other mun-provincial offences act	0.00	(1,465.62)	0.00	(1,465.62)	(424.75)	(1,040.87)	245

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-7

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	%Chg
REV User Fees & Service Charges	(8,716.69)	(1,307.88)	0.00	(10,024.57)	(11,699.41)	1,674.84	(14)
REV. 1 Fees - general	(3,755.50)	1,727.75	0.00	(2,027.75)	(690.00)	(1,337.75)	194
471100 Fees-tax certificates	(300.00)	0.00	0.00	(300.00)	(455.00)	155.00	(34)
472100 Fees-Fire Volunteers	(3,455.50)	1,727.75	0.00	(1,727.75)	(235.00)	(1,492.75)	635
REV. 4 Fees - roads paved	(300.00)	0.00	0.00	(300.00)	0.00	(300.00)	0
473160 Fees-entrance permit-paved	(300.00)	0.00	0.00	(300.00)	0.00	(300.00)	0
REV. 5 Fees - roads unpaved	(2,461.19)	0.00	0.00	(2,461.19)	(3,984.49)	1,523.30	(38)
473170 Fees-aggregate resources	(2,461.19)	0.00	0.00	(2,461.19)	(3,784.49)	1,323.30	(35)
473260 Fees - entrance permits - unpaved	0.00	0.00	0.00	0.00	(200.00)	200.00	(100)
REV. 8 Fees - winter control	(1,425.00)	0.00	0.00	(1,425.00)	(2,755.00)	1,330.00	(48)
473530 Fees - truck rental - winter ctrl	(1,425.00)	0.00	0.00	(1,425.00)	(2,755.00)	1,330.00	(48)
REV. 12 Fees - museum	0.00	(3,035.63)	0.00	(3,035.63)	(3,019.92)	(15.71)	1
478700 Fees-museum	0.00	(3,035.63)	0.00	(3,035.63)	(3,019.92)	(15.71)	1
REV. 14 Fees - planning	(775.00)	0.00	0.00	(775.00)	(1,250.00)	475.00	(38)
479100 Fees-zoning fees	(775.00)	0.00	0.00	(775.00)	(1,250.00)	475.00	(38)
OTH Other Revenues	(51,220.20)	2,527.58	0.00	(48,692.62)	(5,072.88)	(43,619.74)	860
OTH. 2 Licences and permits	(7,730.00)	0.00	0.00	(7,730.00)	(10,101.04)	2,371.04	(23)
479130 Fees-certificate of compliance	0.00	0.00	0.00	0.00	(25.00)	25.00	(100)
480100 Lic, permits-building permits	(7,730.00)	0.00	0.00	(7,730.00)	(5,695.00)	(2,035.00)	36
495000 Other revenue-miscellaneous	0.00	0.00	0.00	0.00	(4,381.04)	4,381.04	(100)
OTH. 4 Penalties & interest on ta	(11,485.70)	0.00	0.00	(11,485.70)	(9,783.81)	(1,701.89)	17
493000 Penalties & interest on taxes	(11,485.70)	0.00	0.00	(11,485.70)	(9,783.81)	(1,701.89)	17
OTH. 5 Investment income	(31,554.50)	2,527.58	0.00	(29,026.92)	(6,944.49)	(22,082.43)	318
496000 Bank interest-general	(7,672.95)	0.00	0.00	(7,672.95)	(2,642.00)	(5,030.95)	190
496200 Interest-reserve funds-bank	(23,881.55)	2,527.58	0.00	(21,353.97)	(4,302.49)	(17,051.48)	396
OTH. 6 Miscellaneous & other	(450.00)	0.00	0.00	(450.00)	(24,171.29)	23,721.29	(98)
478210 Fees-fundraising	(100.00)	0.00	0.00	(100.00)	0.00	(100.00)	0
478750 Fees- Cemetery - Grace United	(350.00)	0.00	0.00	(350.00)	0.00	(350.00)	0
497000 Donations/severances/Shrd sales	0.00	0.00	0.00	0.00	(24,171.29)	24,171.29	(100)
OTH. 7 Sale of land & equipment	0.00	0.00	0.00	0.00	45,927.75	(45,927.75)	(100)
498000 Gain/Loss-Sale of land & TCA	0.00	0.00	0.00	0.00	45,927.75	(45,927.75)	(100)
GEN General Government	330,497.83	11,273.83	(8,326.43)	333,445.23	291,307.33	42,137.90	14
GEN. C Governance - Council	18,231.60	0.00	0.00	18,231.60	14,100.29	4,131.31	29
GEN. C. 1 Council - wages	17,650.00	0.00	0.00	17,650.00	13,800.29	3,849.71	28
511100 Council honorariums	17,650.00	0.00	0.00	17,650.00	13,800.29	3,849.71	28
GEN. C. 2 Council - materials	581.60	0.00	0.00	581.60	300.00	281.60	94
511480 Council training	381.60	0.00	0.00	381.60	150.00	231.60	154
511490 Council travel	200.00	0.00	0.00	200.00	150.00	50.00	33
GEN. G Corp Management - Administration	312,266.23	11,273.83	(8,326.43)	315,213.63	277,207.04	38,006.59	14

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-8

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	%Chg
GEN. G. 1 Admin - wages	174,769.73	0.00	(3,691.28)	171,078.45	115,810.78	55,267.67	48
512100 Admin salaries	138,172.45	0.00	0.00	138,172.45	96,740.68	41,431.77	43
512101 Office mtce-wages	1,416.24	0.00	0.00	1,416.24	1,331.12	85.12	6
512210 Admin-cpp	5,284.47	0.00	0.00	5,284.47	3,499.80	1,784.67	51
512220 Admin-ei	2,510.66	0.00	0.00	2,510.66	1,590.44	920.22	58
512221 Office mtce-EI	31.59	0.00	0.00	31.59	30.01	1.58	5
512230 Admin-wsib	12,850.15	0.00	(3,691.28)	9,158.87	2,069.66	7,089.21	343
512231 Office mtce-WSIB	0.00	0.00	0.00	0.00	42.20	(42.20)	(100)
512240 Admin-omers	11,396.50	0.00	0.00	11,396.50	7,595.92	3,800.58	50
512250 Admin-group	1,570.84	0.00	0.00	1,570.84	1,831.18	(260.34)	(14)
512260 Admin-ehf	1,521.25	0.00	0.00	1,521.25	1,065.12	456.13	43
512261 Office mtce-EHT	15.58	0.00	0.00	15.58	14.65	0.93	6
GEN. G. 2 Admin - materials	82,003.61	(247.64)	(4,635.15)	77,120.82	72,196.16	4,924.66	7
512330 Misc expenses	257.26	0.00	(4,063.75)	(3,806.49)	724.94	(4,531.43)	(625)
512331 Misc expenses-Fire Volunteers	1,807.05	0.00	(571.40)	1,235.65	700.31	535.34	76
512335 Covid 19 expenses	4,900.35	0.00	0.00	4,900.35	3,831.68	1,068.67	28
512345 Digitization Project Expenses	44,692.07	0.00	0.00	44,692.07	43,376.88	1,315.19	3
512347 Tech Support	306.30	0.00	0.00	306.30	0.00	306.30	0
512350 Postage	1,725.95	0.00	0.00	1,725.95	1,981.10	(255.15)	(13)
512400 Photocopier maintenance	1,222.81	0.00	0.00	1,222.81	1,058.22	164.59	16
512410 Office building mtce	362.72	0.00	0.00	362.72	912.97	(550.25)	(60)
512420 Office maintenance	681.55	0.00	0.00	681.55	631.06	50.49	8
512424 Computer equipment/sof	4,616.52	0.00	0.00	4,616.52	4,204.05	412.47	10
512432 Office furnishing	274.76	0.00	0.00	274.76	0.00	274.76	0
512440 Subscriptions & dues	1,506.87	0.00	0.00	1,506.87	1,392.09	114.78	8
512450 Stationary & supplies	2,594.24	0.00	0.00	2,594.24	310.64	2,283.60	735
512480 Administration training	75.00	0.00	0.00	75.00	0.00	75.00	0
512490 Administration travel	405.00	0.00	0.00	405.00	240.00	165.00	69
512570 Insurance	11,687.76	(247.64)	0.00	11,440.12	8,344.35	3,095.77	37
512680 Telephone	2,356.15	0.00	0.00	2,356.15	2,130.22	225.93	11
512690 Office utilities	2,531.25	0.00	0.00	2,531.25	2,357.65	173.60	7
GEN. G. 3 Admin - contracted ser	48,264.77	0.00	0.00	48,264.77	70,580.74	(22,315.97)	(32)
512510 Advertising	877.17	0.00	0.00	877.17	249.99	627.18	251
512512 Audit fees	19,016.44	0.00	0.00	19,016.44	14,998.65	4,017.79	27
512516 Assessment services	17,715.44	0.00	0.00	17,715.44	17,859.44	(144.00)	(1)
512530 Election	0.00	0.00	0.00	0.00	625.62	(625.62)	(100)
512580 Legal fees	5,290.54	0.00	0.00	5,290.54	1,759.71	3,530.83	201
512590 Website maintenance	1,266.91	0.00	0.00	1,266.91	1,221.12	45.79	4
512612 TCA implementation	2,101.16	0.00	0.00	2,101.16	33,207.53	(31,106.37)	(94)
512682 Internet	1,997.11	0.00	0.00	1,997.11	658.68	1,338.43	203
GEN. G. 4 Admin - rents & financi	7,228.12	0.00	0.00	7,228.12	7,602.62	(374.50)	(5)
512700 Bank service charges	825.39	0.00	0.00	825.39	764.83	60.56	8
512720 Donations/gifts	6,402.73	0.00	0.00	6,402.73	6,837.79	(435.06)	(6)
GEN. G. 7 Admin - Amortization	0.00	11,521.47	0.00	11,521.47	11,016.74	504.73	5
512900 Amortization-corporate management	0.00	11,521.47	0.00	11,521.47	11,016.74	504.73	5
PRO Protective Services	133,391.85	(11,424.03)	4,262.68	126,230.50	120,667.95	5,562.55	5
PRO. F Fire	33,132.47	(11,424.03)	4,262.68	25,971.12	21,147.18	4,823.94	23
PRO. F. 1 Fire - wages	8,746.38	(6,218.83)	3,691.28	6,218.83	5,553.93	664.90	12

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-9

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	%Chg
521100 Chief-wages	4,200.00	(2,123.19)	0.00	2,076.81	2,070.87	5.94	0
521110 Firefighters-honorarium	4,500.01	(2,250.00)	0.00	2,250.01	2,250.00	0.01	0
521230 Fire-wsib	0.00	(1,845.64)	3,691.28	1,845.64	1,174.80	670.84	57
521260 Fire-eh	46.37	0.00	0.00	46.37	58.26	(11.89)	(20)
PRO. F. 2 Fire - materials	22,862.20	(12,820.51)	571.40	10,613.09	5,514.91	5,098.18	92
521330 Fire-miscellaneous	65.04	(318.22)	571.40	318.22	0.00	318.22	0
521400 Truck-repairs and maintenance	1,062.37	(531.19)	0.00	531.18	319.52	211.66	66
521410 Building maintenance	74.72	(37.36)	0.00	37.36	21.32	16.04	75
521420 Compressor maintenance	0.00	0.00	0.00	0.00	576.44	(576.44)	(100)
521438 Prevention	0.00	(804.91)	1,609.81	804.90	(60.00)	864.90	(1442)
521450 Equipment/purchases/re	1,609.81	0.00	(1,609.81)	0.00	998.76	(998.76)	(100)
521460 Truck-fuel	814.50	(407.25)	0.00	407.25	204.87	202.38	99
521470 Turnout gear	2,244.82	(1,122.41)	0.00	1,122.41	110.94	1,011.47	912
521570 Insurance	13,328.28	(7,767.84)	0.00	5,560.44	2,343.73	3,216.71	137
521610 Inspections	1,222.64	(611.32)	0.00	611.32	228.96	382.36	167
521690 Power	2,440.02	(1,220.01)	0.00	1,220.01	770.37	449.64	58
PRO. F. 3 Fire - contracted services	1,523.89	38.05	0.00	1,561.94	2,501.08	(939.14)	(38)
521512 Audit fees	1,116.05	(558.03)	0.00	558.02	530.80	27.22	5
521600 Hydrant maintenance	0.00	800.00	0.00	800.00	789.24	10.76	1
521682 Communications expense	407.84	(203.92)	0.00	203.92	1,181.04	(977.12)	(83)
PRO. F. 7 Fire - amortization	0.00	7,577.26	0.00	7,577.26	7,577.26	0.00	0
521900 Amortization-fire	0.00	7,577.26	0.00	7,577.26	7,577.26	0.00	0
PRO. P Policing	80,304.23	0.00	0.00	80,304.23	85,127.96	(4,823.73)	(6)
PRO. P. 3 Police - contracted ser	80,304.23	0.00	0.00	80,304.23	85,127.96	(4,823.73)	(6)
522600 Policing	80,214.48	0.00	0.00	80,214.48	85,127.96	(4,913.48)	(6)
524620 Bylaw Enforcement-Materials & Supp	89.75	0.00	0.00	89.75	0.00	89.75	0
PRO. I Protection Inspection	865.69	0.00	0.00	865.69	1,279.10	(413.41)	(32)
PRO. I. 3 Protection - contracted services	865.69	0.00	0.00	865.69	1,279.10	(413.41)	(32)
525510 Algoma veterinary com	60.14	0.00	0.00	60.14	0.00	60.14	0
526620 Emergency response-911	159.74	0.00	0.00	159.74	159.74	0.00	0
526640 Emergency management	645.81	0.00	0.00	645.81	1,119.36	(473.55)	(42)
PRO. B Building Inspection	19,089.46	0.00	0.00	19,089.46	13,113.71	5,975.75	46
PRO. B. 2 Building - materials	2,599.55	0.00	0.00	2,599.55	2,008.20	591.35	29
525610 Building inspection-mileage	2,599.55	0.00	0.00	2,599.55	2,008.20	591.35	29
PRO. B. 3 Building - contracted services	16,489.91	0.00	0.00	16,489.91	11,105.51	5,384.40	48
525600 Building inspections-contracted	16,489.91	0.00	0.00	16,489.91	11,105.51	5,384.40	48
TRA Transportation Services	195,624.12	178,092.87	4,063.75	377,780.74	368,166.26	9,614.48	3
TRA.RP Roads Paved	143,802.06	152,453.62	(79,565.40)	216,690.28	170,038.75	46,651.53	27
TRA.RP. 1 Roads paved - wages	130,201.87	0.00	(79,565.40)	50,636.47	26,004.53	24,631.94	95
531100 Roads-wages-paved	111,505.53	0.00	0.00	111,505.53	103,553.36	7,952.17	8
531101 Road Wages Program Allocation	(4,063.75)	0.00	(79,565.40)	(83,629.15)	(83,190.39)	(438.76)	1
531201 Road Benefits Program Allocation	0.00	0.00	0.00	0.00	(18,088.71)	18,088.71	(100)
531210 Roads-cpp-paved	5,283.84	0.00	0.00	5,283.84	4,651.51	632.33	14

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-10

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev J.A.A 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	% Chg
531220 Roads-ei-paved	2,033.27	0.00	0.00	2,033.27	1,822.88	210.39	12
531230 Roads-wsib-paved	0.00	0.00	0.00	0.00	2,223.30	(2,223.30)	(100)
531240 Roads-omers-paved	8,871.97	0.00	0.00	8,871.97	7,631.05	1,240.92	16
531250 Roads-group-paved	5,343.35	0.00	0.00	5,343.35	6,261.39	(918.04)	(15)
531260 roads-eht-paved	1,227.66	0.00	0.00	1,227.66	1,140.14	87.52	8
TRA. RP. 2 Roads paved - materials	13,600.19	141.38	0.00	13,741.57	15,595.79	(1,854.22)	(12)
531330 Roads-miscellaneous-paved	290.44	0.00	0.00	290.44	160.64	129.80	81
531360 Truck maintenance-paved	2,102.01	0.00	0.00	2,102.01	2,559.01	(457.00)	(18)
531362 Truck fuel-paved	3,587.45	0.00	0.00	3,587.45	4,756.81	(1,169.36)	(25)
531370 Tractor maintenance-paved	0.00	0.00	0.00	0.00	159.45	(159.45)	(100)
531380 Excavator maintenance-paved	149.62	0.00	0.00	149.62	260.13	(110.51)	(42)
531390 Misc equipment expense-paved	5.78	0.00	0.00	5.78	223.30	(217.52)	(97)
531450 Signs & posts-paved	0.00	0.00	0.00	0.00	170.95	(170.95)	(100)
531460 Hard top patching	0.00	0.00	0.00	0.00	2,700.68	(2,700.68)	(100)
531464 Shop supplies-paved	484.80	0.00	0.00	484.80	351.20	133.60	38
531470 Small tools	0.00	0.00	0.00	0.00	16.81	(16.81)	(100)
531570 Insurance-paved	5,891.65	141.38	0.00	6,033.03	3,012.86	3,020.17	100
531680 Telephone-paved	407.79	0.00	0.00	407.79	434.19	(26.40)	(6)
531690 Utilities-paved	680.65	0.00	0.00	680.65	789.76	(109.11)	(14)
TRA. RP. 7 Roads paved - amortization	0.00	152,312.24	0.00	152,312.24	128,438.43	23,873.81	19
531900 Amortization-roads-paved	0.00	152,312.24	0.00	152,312.24	128,438.43	23,873.81	19
TRA. RU Roads Unpaved	28,389.66	13,159.97	50,177.49	91,727.12	122,676.26	(30,949.14)	(25)
TRA. RU. 1 Roads unpaved - wages	0.00	0.00	50,177.49	50,177.49	58,544.30	(8,366.81)	(14)
532100 Roads-Wages-unpaved	0.00	0.00	50,177.49	50,177.49	46,657.25	3,520.24	8
532200 Roads-Benefits-unpaved	0.00	0.00	0.00	0.00	11,887.05	(11,887.05)	(100)
TRA. RU. 2 Roads unpaved - materials	28,389.66	141.38	0.00	28,531.04	32,849.05	(4,318.01)	(13)
532330 Roads-miscellaneous-unpaved	290.44	0.00	0.00	290.44	160.64	129.80	81
532350 Grader maintenance-unpaved	700.86	0.00	0.00	700.86	6,335.56	(5,634.70)	(89)
532352 Grader fuel-unpaved	2,828.76	0.00	0.00	2,828.76	2,998.79	(170.03)	(6)
532360 Truck maintenance-unpaved	2,102.01	0.00	0.00	2,102.01	2,559.01	(457.00)	(18)
532362 Truck fuel-unpaved	3,288.25	0.00	0.00	3,288.25	4,756.81	(1,468.56)	(31)
532370 Tractor maintenance-unpaved	0.00	0.00	0.00	0.00	159.45	(159.45)	(100)
532380 Excavator maintenance-unpaved	448.87	0.00	0.00	448.87	780.44	(331.57)	(42)
532390 Misc equipment expense-unpaved	5.78	0.00	0.00	5.78	223.30	(217.52)	(97)
532420 Calcium Chloride-unpaved	10,904.33	0.00	0.00	10,904.33	9,487.43	1,416.90	15
532428 Gravel-unpaved	0.00	0.00	0.00	0.00	220.80	(220.80)	(100)
532450 Signs & Posts-unpaved	0.00	0.00	0.00	0.00	256.44	(256.44)	(100)
532464 Shop supplies-unpaved	564.66	0.00	0.00	564.66	409.71	154.95	38
532470 Small Tools - Unpaved	0.00	0.00	0.00	0.00	16.81	(16.81)	(100)
532570 Insurance-unpaved	5,891.65	141.38	0.00	6,033.03	3,012.86	3,020.17	100
532680 Telephone-unpaved	683.41	0.00	0.00	683.41	687.27	(3.86)	(1)
532690 Utilities-unpaved	680.64	0.00	0.00	680.64	783.73	(103.09)	(13)
TRA. RU. 7 Roads unpaved - amortization	0.00	13,018.59	0.00	13,018.59	31,282.91	(18,264.32)	(58)
532900 Amortization-roads-unpaved	0.00	13,018.59	0.00	13,018.59	31,282.91	(18,264.32)	(58)
TRA. WC Winter Control Except Sidewalks	23,432.40	12,479.28	33,451.66	69,363.34	75,451.25	(6,087.91)	(8)
TRA. WC. 1 Winter Control - wages	0.00	0.00	33,451.66	33,451.66	30,637.22	2,814.44	9
535100 Roads-Wages-winter control	0.00	0.00	33,451.66	33,451.66	24,435.56	9,016.10	37
535200 Roads-Benefits-winter control	0.00	0.00	0.00	0.00	6,201.66	(6,201.66)	(100)

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-11

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount	Chg %	Chg
TRA. WC. 2 Winter Control - materials	23,432.40	(1,230.67)	0.00	22,201.73	31,104.09	(8,902.36)		(29)
535330 Roads-misc-winter control	248.90	0.00	0.00	248.90	137.68	111.22	81	
535350 Grader maintenance-winter control	300.36	0.00	0.00	300.36	2,715.21	(2,414.85)	(89)	
535352 Grader fuel-winter control	1,211.13	0.00	0.00	1,211.13	1,285.18	(74.05)	(6)	
535360 Truck maintenance-winter control	2,802.55	0.00	0.00	2,802.55	3,411.94	(609.39)	(18)	
535362 Truck fuel-winter control	4,583.54	0.00	0.00	4,583.54	6,368.90	(1,785.36)	(28)	
535370 Tractor maintenance-winter control	0.00	0.00	0.00	0.00	79.73	(79.73)	(100)	
535390 Misc equip expense-winter control	4.94	0.00	0.00	4.94	285.49	(280.55)	(98)	
535430 Sand-winter control	5,358.13	0.00	0.00	5,358.13	9,263.96	(3,905.83)	(42)	
535464 Shop supplies-winter control	566.76	0.00	0.00	566.76	409.71	157.05	38	
535470 Small Tools - Winter Control	0.00	0.00	0.00	0.00	17.31	(17.31)	(100)	
535570 Insurance-winter control	6,070.18	(1,230.67)	0.00	4,839.51	4,480.50	359.01	8	
535680 Telephone-winter control	270.70	0.00	0.00	270.70	288.38	(17.68)	(6)	
535690 Utilities-winter control	2,015.21	0.00	0.00	2,015.21	2,360.10	(344.89)	(15)	
TRA. WC. 7 Winter Control - amortization	0.00	13,709.95	0.00	13,709.95	13,709.94	0.01		0
535900 Amortization-winter ctrl-excpt sdwk	0.00	13,709.95	0.00	13,709.95	13,709.94	0.01	0	
ENV Environmental Services	42,138.78	0.00	0.00	42,138.78	36,243.34	5,895.44		16
ENV. G Garbage	35,742.65	0.00	0.00	35,742.65	31,631.94	4,110.71		13
ENV. G. 3 Garbage - contracted ser	35,742.65	0.00	0.00	35,742.65	31,631.94	4,110.71		13
546600 Dump expense	35,742.65	0.00	0.00	35,742.65	31,631.94	4,110.71	13	
ENV. R Recycling	6,396.13	0.00	0.00	6,396.13	4,611.40	1,784.73		39
ENV. R. 3 Recycling - contracted	6,396.13	0.00	0.00	6,396.13	4,611.40	1,784.73		39
547600 Recycling	6,396.13	0.00	0.00	6,396.13	4,611.40	1,784.73	39	
HEA Health Services	18,470.52	0.00	148,153.75	166,624.27	156,248.93	10,375.34		7
HEA. P Public Health	15,448.00	0.00	0.00	15,448.00	12,351.00	3,097.00		25
HEA. P. 5 Public Health - external transfers	15,448.00	0.00	0.00	15,448.00	12,351.00	3,097.00		25
551800 Algoma health unit-external tsf	15,448.00	0.00	0.00	15,448.00	12,351.00	3,097.00	25	
HEA. A Ambulance Services	0.00	0.00	148,153.75	148,153.75	141,235.49	6,918.26		5
HEA. A. 5 Ambulance - transfers	0.00	0.00	148,153.75	148,153.75	141,235.49	6,918.26		5
553800 Ambulance services	0.00	0.00	148,153.75	148,153.75	141,235.49	6,918.26	5	
HEA. C Cemeteries	3,022.52	0.00	0.00	3,022.52	2,662.44	360.08		14
HEA. C. 1 Cemetery - wages	1,667.15	0.00	0.00	1,667.15	846.89	820.26		97
555100 Cemetery - wages	1,503.60	0.00	0.00	1,503.60	777.13	726.47	93	
555210 Cemetery - cpp	54.75	0.00	0.00	54.75	19.38	35.37	183	
555220 Cemetery - ei	34.26	0.00	0.00	34.26	17.19	17.07	99	
555230 Cemetery - wsib	0.00	0.00	0.00	0.00	24.64	(24.64)	(100)	
555240 Cemetery - OMERS	58.01	0.00	0.00	58.01	0.00	58.01	0	
555260 Cemetery - eht	16.53	0.00	0.00	16.53	8.55	7.98	93	
HEA. C. 2 Cemetery - materials	1,355.37	0.00	0.00	1,355.37	1,815.55	(460.18)		(25)
555320 Cemetery - materials and supplies	1,355.37	0.00	0.00	1,355.37	1,815.55	(460.18)	(25)	

Township of Hilton
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Leadsheet Summary

0. 06-12

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount	Chg	%Chg
SOC Social & Family Services	311,480.00	0.00	(148,153.75)	163,326.25	156,384.51	6,941.74		4
SOC. B Social - board transfers	311,480.00	0.00	(148,153.75)	163,326.25	156,384.51	6,941.74		4
561800 General welfare-external tsf	311,480.00	0.00	(272,914.33)	38,565.67	37,274.10	1,291.57		3
563800 Child care-external tsf	0.00	0.00	28,320.39	28,320.39	27,222.55	1,097.84		4
571800 Social housing-external tsf	0.00	0.00	96,440.19	96,440.19	91,887.86	4,552.33		5
REC Recreation & Cultural Services	28,590.95	5,183.06	0.00	33,774.01	27,465.20	6,308.81		23
REC. P Parks	1,779.42	701.80	0.00	2,481.22	1,793.45	687.77		38
REC. P. 1 Parks - wages	1,414.93	0.00	0.00	1,414.93	586.92	828.01		141
581100 Parks-wages	1,288.80	0.00	0.00	1,288.80	546.85	741.95		136
581210 Parks-cpp	24.60	0.00	0.00	24.60	4.64	19.96		430
581220 Parks-ei	29.35	0.00	0.00	29.35	12.08	17.27		143
581230 Parks-wsib	0.00	0.00	0.00	0.00	17.34	(17.34)		(100)
581240 Parks - OMERS	58.02	0.00	0.00	58.02	0.00	58.02		0
581260 Parks-eht	14.16	0.00	0.00	14.16	6.01	8.15		136
REC. P. 2 Parks - materials	364.49	0.00	0.00	364.49	0.00	364.49		0
581320 Parks-main/services	364.49	0.00	0.00	364.49	0.00	364.49		0
REC. P. 7 Parks - amortization	0.00	701.80	0.00	701.80	1,206.53	(504.73)		(42)
581900 Amortization-parks	0.00	701.80	0.00	701.80	1,206.53	(504.73)		(42)
REC. R Recreation Programs	1,794.18	0.00	0.00	1,794.18	1,444.72	349.46		24
REC. R. 2 Recreation - materials	1,794.18	0.00	0.00	1,794.18	1,444.72	349.46		24
582330 Recreation programs-miscellaneous	560.00	0.00	0.00	560.00	0.00	560.00		0
582460 Children's programs	1,234.18	0.00	0.00	1,234.18	1,444.72	(210.54)		(15)
REC. F Recreation Facilities - Other	879.35	0.00	0.00	879.35	457.77	421.58		92
REC. F. 3 Rec Fac - contracted services	879.35	0.00	0.00	879.35	457.77	421.58		92
583690 Recreation facil-power-milford havn	879.35	0.00	0.00	879.35	457.77	421.58		92
REC. L Library	17,719.00	0.00	0.00	17,719.00	14,246.00	3,473.00		24
REC. L. 5 Library - board transfer	17,719.00	0.00	0.00	17,719.00	14,246.00	3,473.00		24
585800 Library-external transfer	17,719.00	0.00	0.00	17,719.00	14,246.00	3,473.00		24
REC. M Museum	6,419.00	4,481.26	0.00	10,900.26	9,523.26	1,377.00		14
REC. M. 1 Museum - wages	0.00	7,394.14	0.00	7,394.14	5,702.38	1,691.76		30
586100 Museum-wages	0.00	7,394.14	0.00	7,394.14	5,702.38	1,691.76		30
REC. M. 2 Museum - materials	0.00	3,188.69	0.00	3,188.69	3,520.90	(332.21)		(9)
586320 Museum-materials & supplies	0.00	3,188.69	0.00	3,188.69	3,520.90	(332.21)		(9)
REC. M. 3 Museum - contracted se	6,419.00	(6,101.57)	0.00	317.43	299.98	17.45		6
586600 Museum-contracted services	6,419.00	(6,101.57)	0.00	317.43	299.98	17.45		6
PLA Planning	4,264.19	0.00	0.00	4,264.19	3,374.00	890.19		26
PLA. P Planning and Zoning	3,864.19	0.00	0.00	3,864.19	3,074.00	790.19		26

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-13

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev J.A.A 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	Amount Chg	%Chg
PLA. P. 5 Planning - external transfers	3,864.19	0.00	0.00	3,864.19	3,074.00	790.19	26
591320 Planning materials & supplies	790.19	0.00	0.00	790.19	0.00	790.19	0
591800 Planning board-external transfer	3,074.00	0.00	0.00	3,074.00	3,074.00	0.00	0
PLA. A Planning - Agricultural	400.00	0.00	0.00	400.00	300.00	100.00	33
PLA. A. 2 Planning - horticultural	400.00	0.00	0.00	400.00	300.00	100.00	33
593320 Horticultural society	400.00	0.00	0.00	400.00	300.00	100.00	33
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	296,936.02			20,735.72	246,154.97	(225,419.25)	(92)

DRAFT SUBJECT TO CHANGE

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	2023-12-31	Deferred Revenue - Grants	222500	GRA, 04		63,596.96		
1	2023-12-31	Ontario-capital grant-roads	453100	GRA, 04	63,596.96			
		To defer NORDS funding to 2024.						
2	2023-12-31	Prepaid insurance	137000	PY L, L		6,392.10		
2	2023-12-31	Insurance	512570	PY L, L	2,121.93			
2	2023-12-31	Insurance	521570	PY L, L	1,598.47			
2	2023-12-31	Insurance-paved	531570	PY L, L	1,335.85			
2	2023-12-31	Insurance-unpaved	532570	PY L, L	1,335.85			
		To reverse prior year prepaid.						
3	2023-12-31	Prepaid insurance	137000		8,691.35			
3	2023-12-31	Insurance	512570			2,369.57		
3	2023-12-31	Insurance	521570			2,702.17		
3	2023-12-31	Insurance-paved	531570			1,194.47		
3	2023-12-31	Insurance-unpaved	532570			1,194.47		
3	2023-12-31	Insurance-winter control	535570			1,230.67		
		To record prepaid insurance for the year						
4	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U.02, INFRAS	2,799.05			
4	2023-12-31	Amortization-roads-paved	531900	U.02, INFRAS		2,799.05		
		To adjust for prior period accumulated amortization errors in paved roads.						
5	2023-12-31	GG-accum amort-municipal office	151201	U, 02		2,069.80		
5	2023-12-31	GG-accum amort-Storage Bldg	151211	U, 02		351.22		
5	2023-12-31	PS-accum amort-firehall	152101	U, 02		1,376.50		
5	2023-12-31	TS-Accum Amort Steel Bldg-Paved 30%	153106	U, 02		308.60		
5	2023-12-31	TS-A amort garage paved	153111	U, 02		804.83		
5	2023-12-31	TS-Accum Amort SteelBldg-Unpavd 35%	153206	U, 02		360.04		
5	2023-12-31	TS-A amort garage unpaved	153211	U, 02		938.97		
5	2023-12-31	TS-A amort garage winter control	153501	U, 02		938.97		
5	2023-12-31	TS-AccumAmort SteelBldg-WinCtrl 35%	153506	U, 02		360.04		
5	2023-12-31	RC-accum amort-washroom twin lks	158111	U, 02		512.52		
5	2023-12-31	RC-A amort washroom Milford Haven	158121	U, 02		189.28		
5	2023-12-31	PS-accum amort-turnout gear	162101	U, 02		400.68		
5	2023-12-31	PS-accum amort-turnout gear	162101	U, 02		428.66		
5	2023-12-31	TS-A amort float paved roads	163101	U, 02		143.05		
5	2023-12-31	TS-Accum Amort-Float-Roads-Unpaved	163201	U, 02		333.77		
5	2023-12-31	RC-Accum Amort - Lawn Tractor	168101	U, 02		504.73		
5	2023-12-31	PS-accum amort-tanker-fire	172101	U, 02		3,539.74		
5	2023-12-31	PS-accum amort Pumper Truck - 1995	172121	U, 02		1,831.68		
5	2023-12-31	TS-accum amort-plow truck	173101	U, 02		4,835.93		
5	2023-12-31	TS-accum amort-JD tractor-paved 40%	173126	U, 02		2,278.60		
5	2023-12-31	TS-Accum Amort-Backhoe-paved 30%	173136	U, 02		2,773.87		
5	2023-12-31	TS-accum amort-plow truck	173201	U, 02		4,835.93		
5	2023-12-31	TS-accum amort-grader-unpaved	173211	U, 02		2,625.50		
5	2023-12-31	TS-accum amort-JD tractor unpav 40%	173226	U, 02		2,278.60		
5	2023-12-31	TS-Accum Amort-Backhoe-Unpaved 30%	173236	U, 02		2,773.87		
5	2023-12-31	TS-accum amort-plowtruck-wintr cont	173501	U, 02		6,447.91		
5	2023-12-31	TS-accum amort-grader-winter-x sdwk	173511	U, 02		1,125.23		
5	2023-12-31	TS-accum amort-JD tractor-WCtrl 20%	173526	U, 02		1,139.30		
5	2023-12-31	TS-Accum Amort-Backhoe-WinterCtl40%	173536	U, 02		3,698.50		
5	2023-12-31	TS-accum amort-canoe point rd-paved	183101	U, 02		596.00		
5	2023-12-31	TS-accum amort-canoe point rd-paved	183101	U, 02		1,361.91		
5	2023-12-31	TS-accum amort-neal dr-paved	183106	U, 02		3,185.09		
5	2023-12-31	TS-accum amort-Ellwood Blvd-paved	183108	U, 02		10,071.20		
5	2023-12-31	TS-accum amort-MilfordHavenRd-paved	183116	U, 02		8,594.00		
5	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U, 02		1,508.16		
5	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U, 02		662.79		
5	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U, 02		3,707.27		
5	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U, 02		1,619.27		
5	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U, 02		4,917.50		
5	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U, 02		3,479.67		

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
5	2023-12-31	TS-accumamort-baseline-pv(PLine-Q&R	183121	U.02		1,651.70		
5	2023-12-31	TS-accum amort-BaseLine(QR-ST)-pave	183123	U.02		7,091.59		
5	2023-12-31	TS-accum amort-Hilton Rd (pt)-paved	183126	U.02		12,104.26		
5	2023-12-31	TS-accum amort-hamilton bay rd-pavd	183131	U.02		4,276.40		
5	2023-12-31	TS-accum amort-red-maple	183136	U.02		5,142.24		
5	2023-12-31	TS-accum amort-red-maple	183136	U.02		13,428.40		
5	2023-12-31	TS-accum amort-m&n line-paved	183141	U.02		409.40		
5	2023-12-31	TS-accum amort-m&n line-paved	183141	U.02		1,104.62		
5	2023-12-31	TS -accum amort - P Line (pt) paved	183146	U.02		1,514.71		
5	2023-12-31	TS-accum amort-20th side road-paved	183151	U.02		4,532.60		
5	2023-12-31	TS-accum amort-20th side road-paved	183151	U.02		1,577.73		
5	2023-12-31	TS-accumamort- XLine(HBay-North)-pv	183156	U.02		4,760.48		
5	2023-12-31	TS-accumamort-XLine(HBay-BigPt)-pav	183158	U.02		4,094.00		
5	2023-12-31	TS-accum amort-hamilton drive-paved	183161	U.02		9,509.58		
5	2023-12-31	TS-accum amort-garside rd east-pave	183166	U.02		1,536.66		
5	2023-12-31	TS-accum amort-whyboume rd-paved	183171	U.02		3,360.80		
5	2023-12-31	TS-accum amort-whyboume rd-paved	183171	U.02		331.80		
5	2023-12-31	TS-accum amort-haight rd(part)-pave	183176	U.02		3,263.74		
5	2023-12-31	TS-accum amort-garside west(pt)-pav	183181	U.02		925.78		
5	2023-12-31	TS-accum amort-garside west(pt)-pav	183181	U.02		1,569.42		
5	2023-12-31	TS-accum amort-garside west(pt)-pav	183181	U.02		7,196.96		
5	2023-12-31	TS-accum amort-Big Point(Pt 1)-pave	183186	U.02		10,044.76		
5	2023-12-31	TS-accum amort-Trainor SideRd-unpav	183271	U.02		3,707.83		
5	2023-12-31	GG-accum amort computer equip/softw	191251	U.02		8,020.72		
5	2023-12-31	GG-accum amort furnace	191261	U.02		575.00		
5	2023-12-31	Amortization-corporate management	512900	U.02	11,521.47			
5	2023-12-31	Amortization-fire	521900	U.02	7,577.26			
5	2023-12-31	Amortization-roads-paved	531900	U.02	155,111.29			
5	2023-12-31	Amortization-roads-unpaved	532900	U.02	13,018.59			
5	2023-12-31	Amortization-winter ctrl-excpt sdwk	535900	U.02	13,709.95			
5	2023-12-31	Amortization-parks	581900	U.02	701.80			
To record capital asset amortization.								
6	2023-12-31	Cemetery Care MtceResFd-Int-Obliгат	222441	ZZ. L		320.70		
6	2023-12-31	Interest-reserve funds-bank	496200	ZZ. L	320.70			
To adjust cemetary reserve funds for interest earned on bank balances.								
7	2023-12-31	A/R - other municipalities	110440		1,465.62			
7	2023-12-31	Other mun-provincial offences act	442700			1,465.62		
To record estimate for 2023 POA revenue.								
8	2023-12-31	Alloc to reserves from as-gs	370000	CN. 02. 02		4,067.66		
8	2023-12-31	Alloc to reserve funds from as-gs	376000	CN. 02. 02		3,151.34		
8	2023-12-31	Alloc to reserve funds from as-gs	376000	CN. 02. 02		5,000.00		
8	2023-12-31	Other mun-village HB 50%fire levy	442101	CN. 02. 02	26,837.50			
8	2023-12-31	Fees-Fire Volunteers	472100	CN. 02. 02	1,727.75			
8	2023-12-31	Interest-reserve funds-bank	496200	CN. 02. 02	3,151.34			
8	2023-12-31	Chief-wages	521100	CN. 02. 02		2,123.19		
8	2023-12-31	Firefighters-honorarium	521110	CN. 02. 02		2,250.00		
8	2023-12-31	Fire-wsib	521230	CN. 02. 02		1,845.64		
8	2023-12-31	Fire-miscellaneous	521330	CN. 02. 02		318.22		
8	2023-12-31	Truck-repairs and maintenance	521400	CN. 02. 02		531.19		
8	2023-12-31	Building maintenance	521410	CN. 02. 02		37.36		
8	2023-12-31	Prevention	521438	CN. 02. 02		804.91		
8	2023-12-31	Truck-fuel	521460	CN. 02. 02		407.25		
8	2023-12-31	Turnout gear	521470	CN. 02. 02		1,122.41		
8	2023-12-31	Audit fees	521512	CN. 02. 02		558.03		
8	2023-12-31	Insurance	521570	CN. 02. 02		6,664.14		
8	2023-12-31	Hydrant maintenance	521600	CN. 02. 02		800.00		
8	2023-12-31	Inspections	521610	CN. 02. 02		611.32		
8	2023-12-31	Communications expense	521682	CN. 02. 02		203.92		
8	2023-12-31	Power	521690	CN. 02. 02		1,220.01		
To remove the Village of Hilton Beach's 50% share of the fire & income expenses.								

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
9	2023-12-31	A/R - ontario	110420	GRA. 05. 02		4,151.15		
9	2023-12-31	Ontario - Modernization Grant	420640	GRA. 05. 02	4,151.15			
To adjust MMP receivable to actual at year end.								
10	2023-12-31	Petty cash-fire department	100020			100.00		
10	2023-12-31	Bank-general-1810023-06	101000			11,159.07		
10	2023-12-31	Bank-Fire Reserve Fund 181002	105210			2,767.38		
10	2023-12-31	Term deposit-Fire Reserve Fund	105212			90,000.00		
10	2023-12-31	Reserve-fire department	315210		11,257.77			
10	2023-12-31	Reserve fund-fire equipment	335210		92,768.68			
To record Village of Hilton Beach's 50% portion of the balance sheet amounts of which the balance is from the general account.								
11	2023-12-31	TS-Red Maple Dr - paved	183135	U. 02	335,710.00			
11	2023-12-31	TS-accum amort-red-maple	183136	U. 02		241,711.20		
11	2023-12-31	TS-red maple drive-unpaved	183220	U. 02		335,710.00		
11	2023-12-31	TS-accum amort-red maple drive-unpv	183221	U. 02	241,711.20			
To transfer unpaved portion of Red Maple Drive (road resurfaced within the year) to paved roads account.								
12	2023-12-31	Bank-museum	105298		805.60			
12	2023-12-31	A/R-museum-canada	110418		3.82			
12	2023-12-31	Museum - Prepaid Expenses	137100		88.19			
12	2023-12-31	A/P-museum-trade & other	212288		23.53			
12	2023-12-31	Museum - Deferred Membership Fees	222450		848.00			
12	2023-12-31	Reserve-museum working funds	315292		0.21			
12	2023-12-31	Reserve fund-museum building	335298			1,769.35		
12	2023-12-31	Alloc to reserves from as-gs	370000			0.21		
12	2023-12-31	Alloc to reserve funds from as-gs	376000		1,769.35			
12	2023-12-31	Canada-museum	438700			2,270.31		
12	2023-12-31	Fees-museum	478700			3,035.63		
12	2023-12-31	Fees-museum	478700					
12	2023-12-31	Interest-reserve funds-bank	496200			944.46		
12	2023-12-31	Museum-wages	586100		7,394.14			
12	2023-12-31	Museum-materials & supplies	586320		3,188.69			
12	2023-12-31	Museum-contracted services	586600			6,419.00		
12	2023-12-31	Museum-contracted services	586600		317.43			
To consolidate museum board into the Township.								
13	2023-12-31	Equity in Tangible Capital Assets	300100	SS. 02		41,383.73		
13	2023-12-31	Alloc from as-gs to as-cta	382000	SS. 02	240,225.05			
13	2023-12-31	Alloc to as-gs from as-cta	385000	SS. 02		198,841.32		
To adjust equity in TCA.								
15	2023-12-31	General surplus(deficit)	340000	SS	246,154.69			
15	2023-12-31	Alloc to reserves from as-gs	370000	SS		102,521.97		
15	2023-12-31	Alloc from reserves to as-gs	373000	SS	190,987.34			
15	2023-12-31	Alloc to reserve funds from as-gs	376000	SS		49,096.54		
15	2023-12-31	Alloc from as-gs to as-cta	382000	SS		524,683.08		
15	2023-12-31	Alloc to as-gs from as-cta	385000	SS	239,159.56			
To balance general account 340000 and clear opening allocations								
16	2023-12-31	A/P-school boards	212250	CC. 04		1,005.19		
16	2023-12-31	Board of education	418000	CC. 04	1,005.19			
To record additional school board payable								
17	2023-12-31	Reserve-fire department	315210	CN. 02. 02		8,135.36		

Township of Hilton
 Year End: December 31, 2023
 Journal Entries
 Date: 1999-01-12 To 2023-12-31

0. 10-3

Prepared by MT 2024-05-28	Detail Rev KH 2024-07-31	Gen Rev JAA 2024-08-01	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
17	2023-12-31	Alloc to reserves from as-gs To transfer 2023 surplus for fire dept to fire working capital reserve	370000	CN. 02. 02	8,135.36			
18	2023-12-31	Reserve-working funds	315010	SS	72,883.27			
18	2023-12-31	Alloc from reserves to as-gs To record transfer to working fund reserve.	373000	SS		72,883.27		
19	2023-12-31	A/P-other municipalities	212240			1,600.00		
19	2023-12-31	Hydrant maintenance To record hydrant maintenance for 2023 based on budget.	521600		1,600.00			
					2,016,810.95	2,016,810.95		
Net Income (Loss)			20,735.72					

DRAFT SUBJECT TO CHANGE

Ontario
Provincial
Police

Police
provinciale
de l'Ontario



Municipal Policing Bureau
Bureau des services policiers des municipalités

777 Memorial Ave.
Orillia ON L3V 7V3

777, avenue Memorial
Orillia ON L3V 7V3

Tel: 705 329-6200
Fax: 705 330-4191

Tél. : 705 329-6200
Télééc.: 705 330-4191

File Reference:600

July 23, 2024

Dear Mayor/Reeve/CAO/Treasurer,

The Ontario Provincial Police Association and the Provincial Government have ratified new uniform and civilian collective agreements in effect for the term January 1, 2023, through December 31, 2026 (four-year term agreements).

The new agreements include general salary year-over-year rate increases of 4.75% (2023), 4.5% (2024), and 2.75% (2025 and 2026). Additionally, effective September 1, 2024, many OPP detachment front-line constables and sergeants will be receiving an additional 3% front-line patrol premium.

Included in the new collective agreements were other compensation adjustments, which, for the most part, will take effect in the 2025 calendar year.

Further analysis is required before the OPP Municipal Policing Bureau communicates the full impact of the new agreements on municipal policing cost.

The OPP Municipal Policing Bureau will issue the 2025 annual billing statements in the fall of 2024 based on the estimates of the impact of the new collective agreement terms.

If you have any questions or concerns, please contact the OPP Municipal Policing Bureau at OPP.MunicipalPolicing@opp.ca

I would like to thank you for your support and look forward to our continued collaboration.

Yours truly,

Superintendent Steve Ridout
Municipal Policing Bureau Commander

Cc: OPP Regional and Detachment Commanders

The P.R.O. BEAR CAMPAIGN

The Police Retirees of Ontario Incorporated (P.R.O.) introduced a province wide campaign to support children in need. The "P.R.O. Bear" campaign was founded by the P.R.O. to assist emergency services and comfort children who are going through traumatic events and during times of distress. P.R.O. Bears have been distributed to children in various situations such as domestic turmoil, fire, serious traffic accidents and related situations. When a child is in need, P.R.O. Bears are distributed by different organizations including Victim Services, local law enforcement and various children's organizations.

The P.R.O. Bear campaign has been met with positive support and enthusiasm from local businesses, community organizations and private citizens throughout Ontario. Since the campaign's inception, thousands of P.R.O. Bears have been distributed to children in need by emergency services and children's organizations. The successful launch of the P.R.O. Bear campaign is a result of the strong support from members of your community.

The P.R.O. Bear Campaign has enabled the P.R.O. to fulfill its obligations to its membership, and ensure compliance with its aims, objectives and to support children in need across Ontario. The P.R.O. is working hard to help children in need, expand the reach of the P.R.O. Bear Campaign, and develop partnerships with additional support organizations and communities throughout all of Ontario.

If you know of an organization who work with children under stress or traumatic situations and would like them to receive Teddy Bears care of the Police Retireess of Ontario please email info@beyondthebadge.ca

Thank you for all of your support!





BEYOND THE BADGE

TEDDY BEAR PROGRAM

The P.R.O. Bear campaign has been met with positive support and enthusiasm from local businesses, community organizations and private citizens throughout Ontario. Since the campaign's inception, thousands of P.R.O. Bears have been distributed to children in need by emergency services and children's organizations. The successful launch of the P.R.O. Bear campaign is a result of the strong support from members of your community.

INVOLVED BECAUSE WE CARE



PRO SILVER LEVEL SPONSORSHIP \$500

- Your company will be listed as a proud community sponsor in the Police Retirees of Ontario Magazine
- Your company logo will be posted and linked to your website on www.policeretireesofontario.com web site as a gold level sponsor for a year.
- Your contribution allows us to get numerous PRO Teddy Bears out to the children in traumatic situations.



PRO BRONZE LEVEL SPONSORSHIP \$350

- Your company will be listed on www.policeretireesofontario.com web site as a bronze sponsor for a year.
- Your contribution allows us to get numerous PRO Teddy Bears out to the children in traumatic situations.




PRO COMMUNITY SPONSOR \$200

- Your contribution allows us to get numerous PRO Teddy Bears out to the children in traumatic situations.
- Police Retirees of Ontario Decal sticker to showcase your business support



CONTACT US:

 www.policeretireesofontario.com

 info@beyondthebadge.ca

1163111



BEYOND THE BADGE

TEDDY BEAR PROGRAM

The P.R.O. Bear campaign has been met with positive support and enthusiasm from local businesses, community organizations and private citizens throughout Ontario. Since the campaign's inception, thousands of P.R.O. Bears have been distributed to children in need by emergency services and children's organizations. The successful launch of the P.R.O. Bear campaign is a result of the strong support from members of your community.

INVOLVED BECAUSE WE CARE

PRO BEAR DISTRIBUTION PARTNER \$2,000



- Your company logo will be posted and linked to your web site on www.policeretireesofontario.com as Teddy Bear Box sponsor for a year.
- Full page ad spread (2 pages) in the Police Retirees Of Ontario Magazine.
- A box of bears that goes out in your community will be titled and sponsored by your company.
- Your contribution allows us to get numerous PRO Teddy Bears out to the children in traumatic situations.
- Your company receives a bear
- Police Retirees of Ontario Decal sticker to showcase your business support
- Your company will be promoted on Police Retirees of Ontario Social Media as a proud community sponsor.

PRO DIAMOND LEVEL SPONSORSHIP \$1,500



- Your company logo will be posted and linked to your web site on www.policeretireesofontario.com web site as Teddy Bear Box sponsor for a year.
- Full page ad spread (2 pages) in the Police Retirees Of Ontario Magazine
- A box of bears that goes out in your community will be titled and sponsored by your company.
- Your contribution allows us to get numerous PRO Teddy Bears out to the children in traumatic situations.
- Your company receives a bear
- Police Retirees of Ontario Decal sticker to showcase your business support

PRO PLATINUM LEVEL SPONSORSHIP \$1,000



- Full page ad in the Police Retirees Of Ontario Magazine
- Your company logo will be posted and linked to your website on www.policeretireesofontario.com web site as a platinum level sponsor for a year.
- Your contribution allows us to get numerous PRO Teddy Bears out to the children in traumatic situations.
- Police Retirees of Ontario Decal sticker to showcase your business support

PRO GOLD LEVEL SPONSORSHIP \$750



- Half page ad in the Police Retirees Of Ontario Magazine
- Your company logo will be posted and linked to your website on www.policeretireesofontario.com web site as a gold level sponsor for a year.
- Your contribution allows us to get numerous PRO Teddy Bears out to the children in traumatic situations.



CONTACT US:

www.policeretireesofontario.com

info@beyondthebadge.ca

John R. Hart
Email: jhart@ritchieketcheson.com

July 26, 2024

VIA EMAIL

Sara Dinsdale
Acting Clerk/Treasurer
Township of Hilton
2983 Base Line
Hilton Beach, Ontario P0R 1G0

Dear Ms. Dinsdale:

Re: Request for Investigation – Mary Lynn Duguay

We confirm our attendance at the Special Meeting of Township Council held on July 24th, 2024 for the purpose of presenting the Integrity Commissioner's Final Report in respect of the Request for Investigation submitted by Mary Lynn Duguay.

We wish to provide you with our report.

NATURE OF RETAINER

The Integrity Commissioner of the Township, Antoinette Blunt, was involved in the fact scenario that gave rise to the Request for Investigation herein and accordingly declared a Conflict of Interest. As such, the writer assumed the role of the Acting Integrity Commissioner for the purpose of processing the Request for Investigation submitted by Mary Lynn Duguay.

REQUEST FOR INVESTIGATION

Mary Lynn Duguay submitted a Request for Information sworn on March 8th, 2024, in which she alleged that Reeve Rodney Wood contravened the provisions of the Township's Code of Conduct on February 2nd, 2024. The allegation against Reeve Wood was that he "attended at the Municipal office and told me to pack my things and go home, that I was being put on administrative leave...He did not provide me with a reason, or a letter, or a resolution from the Council."

The Request for Investigation alleged that Reeve Wood contravened the Purpose section of the Code of Conduct and the Influence on Staff section of the Code of Conduct.

PRELIMINARY REPORT

The writer prepared a Preliminary Report and appeared before Township Council on March 25th, 2024 to present such Preliminary Report, in accordance with the provisions of the Township's Code of Conduct.

INTERVIEWS

Interestingly, both Reeve Wood and Mary Lynn Duguay substantially agreed that the facts as alleged did occur. Nonetheless, the writer conducted interviews of Reeve Wood, Mary Lynn Duguay and Antoinette Blunt, for the purpose of determining how the fact scenario herein unfolded.

INTEGRITY COMMISSIONER'S REPORT

An Integrity Commissioner's Report in this matter was prepared and submitted to Reeve Wood and Mary Lynn Duguay at least fifteen days in advance of the Township meeting convened for the purpose of presenting such Integrity Commissioner's Report, namely July 24th, 2024.

The Report concluded that Reeve Wood had no authority to take the action that he took on February 2nd, 2024 and that he did contravene the Township's Code of Conduct as alleged by Ms. Duguay.

Prior to any Request for Investigation, Reeve Wood prepared and submitted an apology to both Ms. Duguay and to Township Council, which apology is recited in the Integrity Commissioner's Report.

The Integrity Commissioner's Report recommended a sanction of a reprimand.

TOWNSHIP COUNSEL MEETING JULY 24TH, 2024

The writer appeared at the Township Council Meeting on July 24th, 2024 and presented his Integrity Commissioner's Report to Township Council.

Township Council received the Report and deferred the imposition of sanctions to its next scheduled meeting. Township Council advised the writer that his attendance would not be required at that subsequent meeting.

Ritchie Ketcheson
Hart &
Biggart


LEGAL ACCOUNT

In our Preliminary Report, we suggested to Township Counsel that this investigation would cost approximately \$7,500.00. We enclose herewith our firm's statement of account in connection with this matter and note that our actual account is within the reasonable range of our original estimate.

We thank you for allowing us to act on this matter. Should you have any questions, please feel free to contact the writer.

Yours very truly,

**RITCHIE, KETCHESON
HART & BIGGART LLP**


John R. Hart
JRH/cl

Encls :

11c)iv)

Ritchie Ketcheson
Hart & Biggart
Barristers Solicitors Notaries

Ritchie Ketcheson Hart & Biggart LLP
Tel: (416) 622-6601
Fax: (416) 622-4713
e-mail: mail@ritchieketcheson.com
1 Eva Road, Suite 206
Toronto, Ontario
M9C 4Z5

Account

July 26, 2024

Sara Dinsdale
Acting Clerk/Treasurer
Township of Hilton
2983 Base Line
Hilton Beach, Ontario P0R 1G0

Our File No. Q1959

Re: Request for Investigation – Mary Lynn Duguay

TO ALL PROFESSIONAL SERVICES RENDERED, in accordance with the time dockets attached hereto;

OUR FEES

John R. Hart	18.8 Hours @375.00/Hr.	\$ 7,050.00	
HST (13%)		\$ 916.50	
Total Fees			\$7,966.50

\$7,966.50

TOTAL AMOUNT OWING

**THIS IS OUR STATEMENT OF ACCOUNT
RITCHIE KETCHESON HART & BIGGART LLP**



John R. Hart
JRH/cl
HST#866331812



JRH Time Entries
Ironside Consulting Re: Township of Hilton Integrity Commissioner Complaint and Investigation – Q1959

February 26th, 2024

To telephone conversation with Antoinette Blunt for the purpose of receiving overview information in connection with this matter.

Engaged: 0.4hrs.

February 27th, 2024

To receipt of Code of Conduct of Hilton and complaint protocol for Code of Conduct complaints from Antoinette Blunt; to review of email stream between Ms. Blunt and the complainant.

Engaged: 0.3hrs.

March 8th, 2024

To receipt of the complaint to the Integrity Commissioner from the complainant and acknowledgement of receipt; to review of same.

Engaged: 0.2hrs.

March 12th, 2024

To review of email exchange between Ms. Blunt and the complainant regarding the submission of further attachments; to introductory email to Sara Dinsdale, Acting Clerk Treasurer, Township of Hilton; to subsequent telephone conversation with Ms. Dinsdale; to email to Ms. Blunt and the complainant regarding the investigation in this matter.

Engaged: 0.6hrs.

March 13th, 2024

To email exchanges among Antoinette Blunt, Sara Dinsdale and me regarding the status of the Acting Reeve and regarding the confidentiality of the preliminary report being presented to Council.

Engaged: 0.4hrs.

March 15th, 2024

To receipt and review of various text messages submitted by Ms. Duguay as part of her complaint; to confirmation of the special meeting of Council convened for March 25th, 2024; to receipt of Team's Meeting request.

Engaged: 0.4hrs.

March 19th, 2024

To preparation of preliminary report for presentation to Township Council on March 25th.

Engaged: 0.8hrs.

Ritchie Ketcheson
Hart &
Biggart

March 20th, 2024

To advice from Sara Dinsdale that Michael Garside will be the Acting Reeve for the Township; to finalization and submission of preliminary report.
Engaged: 0.3hrs.

March 25th, 2024

To preparation for and attendance at the meeting convened by the Township of Hilton for the presentation of the preliminary report.
Engaged: 0.7hrs.

April 7th, 2024

To email exchange with Mary Lynn Duguay confirming an interview time of April 18th, 2024 at 2:00 p.m.; to review of further inquiry from Ms. Duguay and advice that same will be addressed shortly.
Engaged: 0.3hrs.

April 18th, 2024

To email delivery of Zoom invitation to Mary Lynn Duguay; to providing available dates to Reeve Wood for his interview; to review of materials in anticipation of today's interview; to advice that Ms. Duguay is unavailable; to re-arranging the interview to April 23rd, 2024 at 3:00 p.m.
Engaged: 0.8hrs.

April 22nd, 2024

To email exchange with Reeve Wood and fixing a date and time of April 25th, 2024 at 10 am for the interview with Reeve Wood.
Engaged: 0.1 hrs

April 23rd, 2024

To rescheduling of Ms. Duguay's interview for April 26th, 2024.
Engaged: 0.1 hrs

April 25th, 2024

To conducting virtual interview with Reeve Rod Wood.
Engaged: 1.5hrs.

April 26th, 2024

To meeting with Mary Lynn Duguay for the purpose of conducting an interview with her; to correspondence with Antoinette Blunt for the purpose of arranging an interview with her; to correspondence with Sara Dinsdale for the purpose of obtaining further materials from her in relation to this matter; to receipt of response from Antoneitte Blunt, confirming that no official appointment had been made with respect to HR Services; to receipt and review from Mary Lynn Duguay...letters 1,2 and 3 sent by her in February to Town Council.

Ritchie Ketcheson



Engaged: 1.6hrs.

April 29th, 2024

To inquiry of Sara Dinsdale regarding the number of meetings held in respect of Ms. Duguay's matter; to subsequent receipt of various materials from Ms. Dinsdale and review of same; to email exchange with Antoneitte Blunt and confirming an interview time and date of May 1st, 2024 at 9:00 am.

Engaged: 0.4 hrs

May 01, 2024

To preparation for and attendance at interview with Antoneitte Blunt regarding her involvement with this matter.

Engaged: 1.1 hrs

May 13th, 2024

To extensive review of materials and commencement of drafting of the Integrity Commissioner's Report.

Engaged: 3.3 hrs

May 31st, 2024

To email exchange with Sara Dinsdale regarding a possible presentation of the Integrity Commissioner's Report on June 5th or 7th, 2024; to determining that such dates will not work.

Engaged: 0.2 hrs

June 4th, 2024

To email from Ms. Duguay.

Engaged: 0.1 hrs

June 24th, 2024

To email from Ms. Duguay.

Engaged: 0.1 hrs

July 2nd, 2024

To email exchange with Sara Dinsdale and advice that the July 10th, 2024 meeting remains available for presentation of the report; to enquiry from Ms. Dinsdale regarding the pre-delivery of the report to Reeve Wood and Ms. Duguay.

Engaged: 0.2 hrs

July 4th, 2024

To email exchange with Sara Dinsdale and subsequent telephone conversation with her; to fixing the hearing date for the delivery of the Integrity Commissioner's Report.

Engaged: 0.2 hrs

Ritchie Ketcheson
Hart &
Biggart

July 5th, 2024

To email exchange with Sara Dinsdale confirming the Township Council Meeting for July 24th, 2024.

Engaged: 0.1 hrs

July 8th, 2024

To review and revisions to the Decision drafted to date; to completion of same and review of various materials in connection therewith.

Engaged: 2.0 hours

July 8th, 2024

To review and finalization of the Integrity Commissioner's Report; to submission of same to Reeve Wood and to Ms. Duguay; to submission of same to Sara Dinsdale for inclusion on the Agenda of the Open Session of Township Council scheduled for July 24th, 2024 at 6:30 pm.

Engaged: 0.9 hrs

July 24th, 2024

To review of file in preparation for the special meeting of Township Council in connection with this matter; to presentation of my Integrity Commissioner's Report and addressing matters therein for Township Council; to being advised by Township Council that the Report will be received and that sanctions will be considered at its next meeting.

Engaged : 1.1 hrs

July 25th, 2024

To telephone conversation with Sara Dinsdale and advice from Ms. Dinsdale that the writer likely will not be required to attend at the follow up Township Council meeting and that any questions that may arise will be submitted in writing before that time; to preparation of report.

Engaged: 0.6 hrs

TOTAL HOURS: 18.8 HRS

