

# MINUTES

Regular Meeting of Council  
Wednesday, July 6, 2022 @ 4:00 pm  
Council Chambers

**Present:**

P. Farwell	Mayor
B. Ford	Deputy Mayor
G. Brown	Councillor
S. Handcock	Councillor
W. Hoffe	Councillor
P. Woodford	Councillor

**Advisory and Resource:**

B. Hefford	Town Clerk
K. Hiscock	Director of Corporate Services
J. Newman	Director of Planning and Development (A)
N. Newell	Director of Community Services
T. Barron	Director of Municipal Works
A. Quilty	Director of Public Safety & Protective Services (A)
K. White	Communications Officer

**Regrets:**

T. Pollett	Councillor
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## 1. CALL TO ORDER

The Meeting was called to order at 4:00pm.

## 2. VISITORS/PRESENTATIONS

### Parachute National Injury Prevention Day Proclamation

The Mayor proclaimed July 5<sup>th</sup>, 2022 to be Parachute National Injury Prevention Day in the Town of Gander.

## 3. APPROVAL OF AGENDA

### Motion #22-115

### Approval of Agenda

Moved by Councillor Woodford and seconded by Councillor Brown that the Agenda for the Regular Meeting of Council on July 6, 2022 be adopted.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

#### **4. MINUTES FOR APPROVAL**

##### **Motion #22-116**

##### **Regular Minutes for Approval**

Moved by Councillor Hoffe and seconded by Deputy Mayor Ford that the Minutes from the Regular Meeting of Council on June 8, 2022 be adopted as presented.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

##### **Motion #22-117**

##### **Special Minutes for Approval**

Moved by Councillor Woodford and seconded by Deputy Mayor Ford that the Minutes from the Special Meeting of Council on June 15, 2022 be adopted as presented.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

#### **5. BUSINESS ARISING FROM PREVIOUS MINUTES**

None.

#### **6. REPORTS – STANDING COMMITTEES:**

##### **A. Community Services Committee:**

The Community Services report was presented by Deputy Mayor Ford

The Community Services meeting was held on June 24, 2022. The meeting was chaired by T. Pollett, Councillor. Other members present included: B. Ford, Deputy Mayor N. Newell, Director of Community Services; B. Hefford, Town Clerk; D. Chafe, CAO.

The following items were discussed:

##### **St. Martin Cathedral re Lawn Damage**

Correspondence was received from a representative of St. Martin's Cathedral requesting the Town of Gander fix sod damage done by the snowplow and provide a load of topsoil.

The letter indicated that some damage was done by the Town of Gander snowplow and by a private contractor. The Municipal Works Department has advised that the damage was not done by the town snowplow but a private contractor. After much discussion, the Committee feels this damage is the responsibility of the church and does not recommend fixing the damage.

### **Citizen re Ball Hockey Court**

The Committee reviewed correspondence from a homeowner near the ball hockey court and possible damage to their home. While they are very happy to see youth using the facility, their concern is that the fencing around the court is not high enough, and as a result, hockey balls are hitting their garage causing damage to their siding and is close to breaking a window. They have offered to contribute \$100 for netting to be placed at the end of the court. The Committee feels that the homeowner has a valid concern and has asked the Director to investigate the cost of erecting netting. She will update the Committee when there is more information available.

### **Kikmanaq Indigenous Revival Association (KIRA) Funding**

A letter was received from Kikmanaq Indigenous Revival Association (KIRA) requesting support from the Town of Gander to partner on a funding opportunity as the qualified donee. KIRA is able to apply for funding which focuses on indigenous culture for a project up to \$75,000 which would include 10% in administration fee for the Town of Gander as the qualified donee. The anticipated participants would be self-identifying indigenous people and their allies.

KIRA has advised that they would submit the application for the project and would be looking for the Town's support with the administration and purchasing. The Director advised it would be worthwhile to work with the group to get more details on the application and to circulate it to Council for approval. She also advised that there would be Town of Gander policies they would be required to follow using the Town of Gander donee status, such as purchasing policies.

The Committee felt this was worthwhile and recommends supporting this project, subject to the full project proposal first for approval and that the organization follow Town of Gander policies that would be related to this project.

### **Sirius XM Canada Contest**

The Town of Gander has been shortlisted as a SiriusXM Music Town finalist. Out of 400 nominations across Canada, Gander was selected as one of the top 16 finalists. The nomination for Gander showcased their role during 9/11. The winner will receive a live concert headlined by either the Arkells, Dallas Smith, Walk off the Earth and 2Freres. Canadians have until July 11<sup>th</sup> to vote for their hometown at [www.musictown.siriusxm.ca](http://www.musictown.siriusxm.ca). The Town of Gander will be competing against Corner Brook NL, Summerside PEI, and Miramichi NB in the Eastern region.

## Derby Parking

A concern regarding spectator parking at the Derby was received from the Public Safety and Protective Services Committee. In the past, the space where the new sports complex is located was used for parking, but that is not available which means the only space on site is the parking at the school which is a reduction in parking for this event. Public Safety has indicated that parking is not permitted on the sides of Magee and Cooper so this limits parking as well. Another concern is who will administer breathalyzers to the Derby drivers since Municipal Enforcement Officers (MEO's) are not permitted to do this. MEO's have also been asked to assist at the gate.

The Committee felt that a recommendation should have been brought forward from the Public Safety and Protective Services Committee since the Community Services Department is hosting the event. They can work with the Committee to determine options, but they cannot take on all of these issues. It was discussed setting up a separate meeting to discuss these concerns.

## Upcoming Events

- July 7<sup>th</sup>, 14<sup>th</sup>, 21<sup>st</sup> Concert in the Park
- July 16<sup>th</sup> Benjamin's Circus (two shows)
- July 21<sup>st</sup> Princess/Superhero Picnic
- July 28<sup>th</sup> – Aug 1<sup>st</sup> Festival of Flight

## B. Municipal Works & Services Committee:

The Municipal Works & Services Committee report was presented by Councillor Woodford.

The Municipal Works & Services Committee meeting was held on June 24, 2022. The meeting was chaired by P. Woodford, Councillor. Other members present included: S. Handcock, Councillor; T. Pollett, Councillor; T. Barron, Director of Municipal Works & Services; B. Hefford, Town Clerk.

The following items were discussed:

## Civic Enhancement Report

The Committee reviewed progress update from Town's Civic Enhancement Committee on their 2022 work plan. The following are some highlights:

- Maintenance is complete at the Heritage Park.
- Concentration for the tree planting program will be near the Art Walker Ballfield.
- Concentration for the memorial tree planting program will be Cobbs Pond.
- Shrub bed maintenance and mulch replacement throughout Town is ongoing.

- As time permits, there will be tree thinning/brush cutting on Cooper ATV trail, tree pruning throughout Town and sod removal near Cohen's parking lot.
- Ditching and mowing areas are to be determined.

The Mayor passed along feedback from a visitor who was impressed with the condition of Commonwealth Memorial War Graves. He thanked the staff of the Municipal Works and Services Committee for their commitment to this site

## **2022 Spruce Budworm Tracking Program**

The Budworm Tracker Program (BTP) is a community science program that helps monitor spruce budworm moth populations throughout the vast forests of eastern Canada. Despite decades of research, it remains uncertain the impact that dispersing spruce budworm moths have on outbreak spread—Budworm Trackers play a major role in providing the data needed to resolve these concerns.

The Town of Gander, in conjunction with Thomas Howe Demonstration Forest (THDF), is an active participant of this program. Provided is a BTP kit, that includes a pre-assembled moth trap. It is placed in a tree adjacent the building at the THDF site where trapped moths are collected throughout the summer months. All collected moths and pertaining data are sent directly to their labs via Canada Post, to be processed and analyzed.

## **Notable Dates**

- Upcoming Transfer Station events on McCurdy Drive are scheduled for July 9<sup>th</sup> and August 13<sup>th</sup>. Hours of operation are 8 a.m. – 4 p.m.
- Garbage collection for the Civic Holiday, Monday August 1<sup>st</sup>, will be collected on Wednesday, August 3<sup>rd</sup>.
- The Town will be hosting a curbside giveaway event on October 15<sup>th</sup> – 16<sup>th</sup> in an effort for residents to avail of good used items that would otherwise be directed to the landfill. Guidelines will be made available to the residents prior to the event.
- The 2022 Annual Curbside Cleanup is scheduled for October 17<sup>th</sup> - 28<sup>th</sup>, inclusive.
- Household hazardous waste day is scheduled for Saturday, October 22<sup>nd</sup> at the Steele Community Center parking lot.

Council would like to remind residents that details of notable dates and events can be viewed on the Town of Gander Website at [www.gandercanada.com](http://www.gandercanada.com).

**C. Public Safety & Protective Services Committee:**

The Public Safety & Protective Services Committee report was presented by Councillor Handcock.

The Public Safety & Protective Services Committee was held on June 23, 2022. The meeting was chaired by S. Handcock, Councillor. Other members present included: P. Woodford, Councillor; H. Lowe, Director of Protective Services/Fire Chief.

The following items were discussed:

**Basic Emergency Management Training**

The Basic Emergency Management (BEM) Training through Emergency Services Division, Department of Justice and Public Safety was held on June 16<sup>th</sup> and 17<sup>th</sup>. This was attended by eight Town of Gander staff and one staff member from Grand Falls-Windsor. The next course, Emergency Operations Centre Management (EOCM) will be held in the early fall.

**Donations to Protectives Services**

The Director informed the Committee of two donations of Covid-19 test kits. The donations were from Kikmanaq Indigenous Cultural Revival Association and Violence Prevention Gander & Area. Each donation consisted of Covid-19 Antigen Rapid Test Kits and N95 masks. Gander Fire Rescue and the Municipal Enforcement (Protective Services) would like to thank the organizations for the test kits and N95 masks.

**FireSmart**

The Director advised that he has received information regarding FireSmart program and arranged for it to be posted on the Town's social media. Those interested in learning more should visit the FireSmart website at [www.firesmartcanada.ca](http://www.firesmartcanada.ca) and then look under the "programs" section. There is also an app called "FireSmart Begins at Home" which is available on the Apple App Store and Google play.

Director is exploring how we may become FireSmart Community.

**Department Activity Report**

The Director provided a brief report on several departmental and staff activities including staff training, education and certifications, community outreach initiatives and public relations activities. Community engagement is priority for the leadership, staff and volunteers of Gander Fire Rescue and Gander Municipal Enforcement.

Deputy Mayor noted the Fire Fit Challenge is being held July 16-17, 2022 in the Kelly Ford Parking Lot.

**D. Planning & Development Committee:**

The Planning & Development Committee report was presented by Councillor Brown.

The Planning & Development Committee meeting was held on June 28, 2022. The meeting was chaired by G. Brown, Councillor. Other members present included: B. Ford, Deputy Mayor; S. Handcock, Councillor; J. Blackwood, Director of Planning & Development; B. Hefford, Town Clerk; D. Quinton, Economic Development Officer; J. Newman, Manager of Technical Services.

The following items were discussed:

**Economic Development Update**

The Economic Development Officer updated the Committee on the recent Aerospace and Defence Stakeholders meeting held on June 15<sup>th</sup>, 2022 at the Gander International Airport. The meeting was well attended by aerospace companies, training partners, and government agencies and provided a venue for stakeholders to discuss opportunities and challenges in the local aerospace sector. A common challenge identified by all aerospace companies was labour shortage and the associated issues of training availability, immigration, and staff accommodations. A sub-committee, comprised primarily of aerospace companies, was formed to further establish common goals and strategies for addressing these concerns going forward.

The Committee was also provided an update regarding the Mining Industry Supplier Development event proposed by the Gander and Area Chamber of Commerce and supported by the Town of Gander. Due to timing issues related to funding availability and event planning, the decision was made to move the event to 2023 to ensure that event quality and attendance is maximized. More details to follow once a new date is confirmed.

**Home Based Business – 11 Blair Place**

The Committee reviewed a Home-Based Business application from a resident at 11 Blair Place. The applicant is seeking Council's permission to operate Flourish Family Child Care home-based regulated childcare service from 11 Blair Place.

The property is situated in a Residential Medium Density Zone and home base business is permitted as a discretionary use. Discretionary use notices were advertised with no objections being received by the advertised deadline.

**Motion #22-118**

**Home Based Business – 11 Blair Place**

Moved by Councillor Brown and seconded by Councillor Handcock that Flourish Family Child Care be permitted to operate a home-based regulated childcare service from 11 Blair Place.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

**Lindbergh/Markham/Airport - Intersection Traffic Lights**

The Committee reviewed correspondence forwarded from the Public Works and Services Committee in relation to the possible removal of the traffic lights at the intersection of Lindbergh/Markham/Airport. The Committee is recommending that this item be forwarded to Management for discussion on the possible re-evaluation of this and other intersections around Town that have raised concerns.

**Traffic Complaints**

The Committee reviewed correspondence forwarded from the Public Safety and Protective Services Committee concerning traffic complaints received related to the Cooper/Briggs/Raynham intersection. The Committee discussed how this area of Town was experiencing growth and as a result the intersection has observed increases in motor vehicle, All terrain vehicle, bicycle, and pedestrian traffic. The Committee recommends that this item be forwarded to Management for discussion and consideration for re-evaluation of this and other intersections around Town that were previously assessed under traffic studies. The Committee also discussed timing for re-evaluation if it was undertaken to align with the opening of a large commercial development and the reopening of the schools to ensure the information collected accurately reflects the peak flows.

**Future Development on Bondar Street**

Correspondence was received from the owner of 255 Magee Road requesting Council to consider providing additional access to that property in the event a roadway is extended from Bondar to Magee. 255 Magee Road is a large parcel of land that has previously been subdivided into two separate parcels and the owner has expressed an interest in further subdivision and development. The Committee feels there is merit in providing access as requested to promote future development, however, cannot commit at this time as any agreement would have to involve the developer engaged by Council developing the adjacent Town owned property when the road is extended.



The property owner also raised concerns about backfilling activities along the end of Bondar. The Director noted that the work was being carried out by a developer under the supervision of Town staff and that they would monitor the activity to ensure it doesn't extend beyond the limits of either the existing or future subdivision.

### **Development Application – Sawmill, 310 Gander Bay Road**

Council has received a development application from the owner of 310 Gander Bay Road to operate a personal use sawmill on that property. The property is zoned Residential Rural and Domestic Sawmill is permitted as a discretionary use in that zone under the Town of Gander Development Regulations. The proposed use was advertised with no objections being received by the advertised deadline.

#### **Motion #22-119**

### **Development Application – Sawmill, 310 Gander Bay Road**

Moved by Councillor Brown and seconded by Deputy Mayor Ford that the application to operate a personal use sawmill at 310 Gander Bay Road be approved.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

### **TakeCHARGE – LED Bulb Giveaway**

Council received correspondence from Newfoundland Power and Newfoundland and Labrador Hydro's takeCHARGE program inviting non-profit organizations and other groups providing support within their communities to submit proposals for support of their efforts to reduce operational lighting cost in their facilities.

The Committee feels this is an excellent initiative and would like staff to help get notification of the program out to those non-profit organizations providing support in our community and throughout the region. The Committee commends Newfoundland Power and Newfoundland Labrador Hydro in their efforts to help non-profit organizations reduce their energy cost.

**E. Governance & Legislative Services Committee:**

The Governance & Legislative Services Committee report was presented by Deputy Mayor Ford.

The Governance & Legislative Services Committee was held on June 29, 2022. The meeting was chaired by B. Ford, Deputy Mayor. Other members present included: G. Brown, Councillor; W. Hoffe, Councillor; B. Hefford, Town Clerk/Director of Governance & Legislative Services; K. Bull, Deputy Municipal Clerk.

The following items were discussed:

**Rules of Procedure**

During the consultation process for the revision of Council's Rules of Procedure members of the public took the opportunity to provide productive and meaningful input. The Committee generally agreed with the suggested changes. The changes will be presented at the next meeting for final reading and presentation for adoption.

**Committee of the Whole Terms of Reference**

The Terms of Reference for the Committee of the Whole were presented for final reading. The first reading was presented on April 13, 2022 with was no public input.

**Motion #22-120**

**Committee of the Whole Terms of Reference**

Moved by Deputy Mayor Ford and seconded by Councillor Hoffe that the Committee of the Whole Terms of Reference be adopted as presented.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

**National Day of Truth and Reconciliation – Representative to Sit on Committee**

Kikmanaq Indigenous Culture Revival Association, Qalipu First Nation, Violence Prevention Gander and Area are planning an event to mark the National Day of Truth and Reconciliation on September 30, 2022. They have asked the Town of Gander to appoint a representative to sit on the Planning Committee.

The Committee has asked the Town Clerk to appoint a staff person as Council's representative on the Committee.

## **Gander Pride Committee – Progress Sign Unveiling**

Gander Pride Committee is planning a series of events to take place during Pride Week (July 15-24). The Town has a staff representative sitting on the organization committee. The Pride Committee would like to partner with the Town to host a BBQ in Gander and Area Chamber of Commerce Parking Lot/Gazebo to officially celebrate the Gander Progress sign. The organizers also requested that Council sponsor this event by granting the donation of food and supplies. The Committee recommends that Council support this request.

It was noted that the Progress Sign was unveiled and received great positive feedback throughout the community. It was noted that the funding provided by a small grant by Municipal and Provincial Affairs and the work to construct was provided by Town staff. The colours represents inclusion/diversity. It was noted that safe parking is located at Tourist Chalet and North Atlantic Aviation Museum, with paved access.

## **Contracts to be Signed**

The Town Clerk/Director of Governance and Legislative Services presented four contracts that require signature from Town officials.

- **Paquin Artists Agency**

This contract is for a performance by Kellie Loder at the Festival of Flight and is valued at \$3500.00 + HST

- **Bouncy Castles and More**

This contract is for the rental of two inflatable play structures to be used at Cobb's Pond Rotary Park during Canada Day celebrations and is valued at \$1200.00 + HST.

- **Caliber Contracting**

This contract is for removal and placement of an existing accessory building at 50 Alcock Crescent and is valued at \$13,225.00, HST included.

- **Young's Industrial Refrigeration**

This contract is for the overhaul of two compressors and is valued at \$12,385.17 + HST.

## **Motion #22-121**

### **Contracts to be Signed**

Moved by Deputy Mayor Ford and seconded by Councillor Brown that the Mayor and Town Clerk be authorized to sign the contracts as listed and described above.

In Favour:     6     Opposing:     0

**Decision:** Motion carried.

### **MNL/CNA Come Home Year Inclusion Grant Program**

The College of the North Atlantic (CNA), a valued partner of Municipalities Newfoundland and Labrador, is interested in hosting Come Home Year events at their campuses. These events will be focused on alumni and will include an open house.

MNL/CNA are asking municipalities with a campus to complete a survey. The Town of Gander will participate by completing the survey.

### **Inclusion Grant Program**

Applications are now open to the Inclusion Grant Program through the Province of NL. Funding of up to \$25,000 is available for eligible community-based & non-profit organizations to create more accessible & inclusive facilities & events. The Committee supports all initiatives to improve accessibility and inclusivity and work with the Community Services Department to identify a project.

### **MNL Cultural Indigenous Sensitivity Training**

Municipalities Newfoundland and Labrador has been working to inform staff and members about the issues and challenges facing Indigenous people, guided by the Truth and Reconciliation Commission recommendations and calls to action.

Action 57 calls for educating public servants on the history and culture of Indigenous people. MNL staff recently participated in the full-day cultural sensitivity training session offered by First Light. Led by Danielle Benoit of First Light, the session provided a deeper understanding of Indigenous history and culture among MNL staff. MNL encourages municipal leaders and staff to seek out opportunities for education and training including the cultural sensitivity training offered by First Light.

The Committee was very pleased to know that MNL is supporting this initiative and would like to explore how this learning opportunity can be offered within the Town of Gander. Ideally, we could include elected officials and staff prior to Truth and Reconciliation Day on September 30. Staff will reach out to MNL/First Light to identify options for this very important step on the path to reconciliation.

F. Corporate Services Committee:

The Corporate Services Committee report was presented by Councillor Hoffe.

The Corporate Services Committee meeting was held on June 29, 2022. The meeting was chaired by W. Hoffe, Councillor. Other members present included: T. Pollett, Councillor; G. Brown, Councillor; K. Hiscock, Director of Corporate Services; D. Chafe, CAO; B. Hefford, Town Clerk.

The following items were discussed:

**Delegation – Audited Financial Statements**

The Town’s Auditor, Kim Humphries Professional Corporation presented the 2021 Audited Financial Statements to the Corporate Services Committee for review.

The 2021 statements indicated a surplus of \$3,268,566 due to the requirement to recognize federal and provincial funding as revenue for capital projects. Funding for the new Wastewater Treatment Plant and the Track & Soccer Fields were the main contributors.

The surplus identified is in accordance with the Public Sector Accounting Board (PSAB) guidelines and is not used to determine Council’s operating budget. Under PSAB, municipalities are required to recognize capital funding as revenue and record depreciation which is not included when preparing the Town’s budget.

The Committee was pleased that no issues or concerns were identified and it was considered a clean audit.

**Motion #22-122  
Audited Financial Statements**

Moved by Councillor Hoffe and seconded by Councillor Brown the 2021 Audited Financial Statements be accepted, as attached.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

**Municipal Assessment Agency – Update on the MAA**

Correspondence from the Municipal Assessment Agency regarding Board of Directors meeting held in Bay Roberts on April 29<sup>th</sup> and via teleconference on June 6<sup>th</sup> was reviewed by the Committee.

Some of the items discussed at the meetings were:

- MAA sponsored the MNL, and PMA conference held in Gander.
- The Agency's audited financial statements for the year ended March 31, 2022, was presented, and approved by the Board of Directors.
- The MAA welcomed its newest client municipality, the Town of St. Joseph's.  
and,
- Finally, the MAA will be completing a new business plan for the period April 2024 to March 2026.

The next meeting is scheduled to be held on August 18, 2022, in Forteau, Labrador.

### **Asset Management RFP#22-04**

The results of the request for proposal RFP#22-04 for the preparation of an Asset Management Plan was presented to the Committee for review. Of the two bids received, the bid that obtained the highest ranking was from CBCL in the amount of \$45,512.40 HST included.

This project is cost shared with FCM contributing 80% of the total project cost up to a maximum of \$50,000.

### **Motion #22-123**

#### **Asset Management RFP#22-04**

Moved by Councillor Hoffe and seconded by Councillor Woodford RFP#22-04 for an Asset Management Plan be awarded to CBCL in the amount of \$45,512.40 HST included.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

### **Capital Investment Plan Application – 2022 Street Resurfacing**

The Planning and Development Department is requesting to allocate remaining funds from the Canada Community – Building Agreement to complete street resurfacing on Ward Street and Garrett Drive. The project will include the removal and replacement of 6,150 m<sup>2</sup> of asphalt from the Dooley's entrance on Ward to the intersection of Garrett and Roe Avenue.

### **Motion #22-124**

#### **Capital Investment Plan Application – 2022 Street Resurfacing**

Moved by Councillor Hoffe and seconded by Councillor Brown the Capital Investment Plan application for the infrastructure upgrades to Ward Street and Garrett Drive in the amount \$339,537.96 be approved, as attached.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

### **2021 Capital Borrowing**

The Committee was presented with three quotes for provision of a loan to the Town of Gander for the 2021 Capital Expenditures. Previously, this loan was awarded to the TD Bank but due to an increase in rates, TD Bank will no longer honour the original quote. However, they did provide an updated quote, but it was much higher.

The financial institutions originally providing a quote were requested to re-submit an updated quote if so desired. After reviewing the quotes, the Committee is recommending awarding the 2021 Capital Expenditures loan to the NLCU.

As a result, the previous motion to award the loan to the TD bank is required to be rescinded.

#### **Motion #22-125**

##### **2021 Capital Borrowing – Rescind Motion #22-089**

Moved by Councillor Hoffe and seconded by Deputy Mayor Ford to rescind Motion # 22-089 to borrow \$1,959,232 for the 2021 Capital Expenditures from TD Bank, repayable over a term not exceeding 10 years with an amortization period of 10 years.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

And,

#### **Motion #22-126**

##### **2021 Capital Borrowing - NLCU**

Moved by Councillor Hoffe and seconded by Deputy Mayor Ford to borrow \$1,959,232 for the 2021 Capital Expenditures from the NLCU, repayable over a term not exceeding 5 years with an amortization period of 10 years.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

Councillor Woodford asked if we solicited an open call for bids. It was explained that only the previous bidders were asked to resubmit. It was noted that open call for bids is not required under the Procurement Act.

## **Festival of Flight Button and Event Prices**

The Community Services Committee referred the proposed costs for the Festival of Flight buttons and event prices to the Corporate Services Committee for consideration.

Due to increasing costs of goods and services, recommendation was made to increase the cost to purchase a Festival of Flight button from \$4 to \$5. The current cost has not increased in seven years.

As well, the price of alcohol tickets for Festival events will increase from \$5 to \$6. The Director also advised that the tickets for the Kitchen Party will remain at the previous cost of \$20 in advance and \$30 at the door including HST.

The Committee discussed the proposed costs and agreed with the recommendations brought forward from the Community Services Committee.

G. **Other Reports:**  
None

7. **ADMINISTRATION**  
None

8. **CORRESPONDENCE**  
None

9. **NEW BUSINESS**  
**58 McCurdy Drive Rezoning**

The Town of Gander has received an application from the owner of the property at 58 McCurdy Drive to amend the Municipal Plan and Development regulation to accommodate the relocation of an existing lounge to this address.

**Motion #22-127**  
**58 McCurdy Drive Rezoning**

Moved by Councillor Brown and seconded by Councillor Woodford that the Planning and Development Department be given permission to proceed with an amendment process of our Municipal Plan and Development Regulations thereby permitting lounge uses at this location.

In Favour: 6      Opposing: 0



**Decision:** Motion carried.

Deputy Mayor Ford highlighted the Town of Gander Monthly Newsletter – monthly. She noted that residents can subscribe, ensuring that the documents are sent directly to your email.

## **10. ADJOURNMENT**

### **Motion #22-128**

#### **Adjournment**

There being no further business, it was moved by Deputy Mayor Ford and seconded by Councillor Woodford that the meeting be adjourned.

In Favour: 6      Opposing: 0

**Decision:** Motion carried.

The meeting adjourned at 5:25 p.m.

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**P. Farwell, Mayor**

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**B. Hefford, Town Clerk**



## **Committee of the Whole Committee of the Whole Terms of Reference**

### **Purpose**

The Committee of the Whole serves as a consultative body to Council to provide direction on policy development. The Committee of the Whole is the primary forum for policy debate and public input on issues within Council's area of responsibility.

The Committee of the Whole provides an opportunity for all members of Council to participate in discussion and debate that results in final recommendations to Council for ratification.

The Committee only has the power to provide recommendations for Council's consideration and at no time does the Committee have the authority to require staff to take action on a Committee recommendation.

### **Mandate**

The Committee of the Whole is one of seven standing committees of Council with the mandate to consider matters of but not limited to:

- Cross-departmental implications, and if it is deemed expeditious, to discuss the matter as a collective.
- Long-term planning and policy development
- Special projects of significant community priority

### **Membership**

The Committee shall consist of all Council members. The Mayor is a member of all standing committees of Council.

### **Chairperson**

The Mayor shall be Chairperson, unless (s)he appoints an alternate on a temporary or term basis.

### **Staff Resource**

The staff resource for the Committee shall be the Director of Legislative Services and CAO, with input from department heads as required

### **Meetings**

Meetings will be scheduled every fourth week, as per the annual schedule for Regular Meetings of Council and Standing Committees. Additional meetings may be convened at the call of the Chair. Members may join the meeting in person, by telephone or other electronic means as permitted by the Chair.

**Quorum**

The Committee shall, whenever possible, convene with all members of Council. The Committee may convene with four council members and in the event there is no agreement, the issue can be brought forward to Council as a split decision or deferred to the next Committee meeting.

**Agenda**

The meeting agenda of the Committee shall be prepared and distributed in accordance with Town of Gander's Rules of Procedure.

**Conduct of Business**

The business of the Committee shall be conducted in accordance with Town of Gander's Rules of Procedure.

**Governance**

Recommendations and decisions of the Committee, to the extent that decisions may be rendered, shall be made by consensus. The Committee of the Whole shall report to Council.

Items identified as privileged can be actioned subject to limitations of the *Municipalities Act 1999*.

**Delegations**

The Committee of the whole is the primary forum for council to meet with outside entities and community groups as a Council.

Delegations will be allowed a maximum of 15 minutes to make their presentation, excluding the time taken for questions posed by the Committee, unless the Committee agrees to extend the time limit. Only one delegation will be permitted per meeting.

**Committee Minutes**

The staff resource person or their designate is responsible for preparing the minutes of the meeting within 48 hours after meeting adjournment. Minutes shall be available for review at least 24 hours prior to the Public Council Meeting.

**FINANCIAL STATEMENTS**  
**INDEPENDENT AUDITOR'S REPORT**  
**TOWN OF GANDER**  
**December 31, 2021**

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## Statement of Responsibility

The accompanying financial statements are the responsibility of the management of the Town of Gander (the "Town") and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Council of the Town met with management and its external auditors to review a draft of the financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized financial statements.

Kimberly G. Humphries Professional Corporation as the Town's appointed external auditor, has audited the financial statements. The auditor's report is addressed to the Mayor and members of Council and appears on the following page. Her opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as she considers necessary to obtain reasonable assurance that the financial statements are free from material misstatement and present fairly the financial position and results of the Town in accordance with Canadian generally accepted accounting principles.

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Percy Farwell, Mayor

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Kelly Hiscock, Director of Corporate Services

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Date

**Kimberly G. Humphries Professional Corporation**  
*Chartered Professional Accountant*

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## **Independent Practitioner's Report**

To the Mayor and Members of Council of the Town of Gander

### **Opinion**

I have audited the accompanying financial statements for the **Town of Gander**, which are comprised of the statement of financial position as at December 31, 2021, and the statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

### **Basis for opinion**

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the 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 Town'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 Town or to cease operations, or has no realistic alternative but to do so.

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

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

My 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 my opinion. Reasonable assurance is a high level of assurance, but it 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 the users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I 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 my 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.

Continued...

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**KIMBERLY G. HUMPHRIES PROFESSIONAL CORPORATION**

## **Independent Practitioner's Report**

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**(continued)**

- \* 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 Town's internal controls.
- \* 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 Town's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Town 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.

### **Report on Other Legal and Reporting Requirements**

In compliance with the requirements of Section 91 of the Municipalities Act, I report as follows on my examination of the accounts of the Town for the year ended December 31, 2021.

#### **Expenses in relation to budget**

Actual expenses per the financial statements of \$ 19,374,666 are within the limits of the adopted budget.

#### **Arrears of revenue**

The comparative position with respect to arrears of revenue is presented in Note 4 to the financial statements. Taxes receivable decreased from \$1,454,175 as at December 31, 2020 to \$1,129,061 as at December 31, 2021. Of this amount, taxes totaling \$930,330 have been outstanding for one year or longer.

#### **Manner in which the accounts have been kept and the adequacy of the safeguards against fraud**

The Town's position in these respects was considered satisfactory for an entity of its size. Audit procedures are designed and performed that are considered appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. However, as a result of my audit, no significant deficiencies in internal control were reported to the Town that would indicate the entity's controls were not effective for the purposes of my audit.

As required by Section 71 of the Municipalities Act, I report that all employees whose duties include collecting, receiving and depositing cash are adequately bonded. The Town carries fidelity bond coverage of \$100,000 and this coverage is considered to be adequate.

Gander, Canada

Chartered Professional Accountant



**Town of Gander**  
**Statement of Financial Position**  
**Audit**  
**December 31, 2021**

	2021	2020
<b>Financial Assets</b>		
Cash (Note 3)	\$ 3,407,394	\$ 4,370,828
Receivables (Note 4)	1,864,390	3,234,250
Employee loans and advances	441	441
Real estate properties held for sale	8,324	8,324
	<u>5,280,549</u>	<u>7,613,843</u>
<b>Financial Liabilities</b>		
Demand loan (Note 13)	1,838,078	2,453,078
Payables and accruals (Note 5)	2,800,754	3,608,146
Payable to NLHC (Note 15)	373,321	373,321
Employee future benefits:		
Accrued vacation	175,074	161,066
Accrued severance (Note 12)	787,697	787,429
Accrued sick pay (Note 12)	625,088	559,709
Deferred revenue (Note 6)	915,580	1,296,929
Long-term debt (Note 7)	25,673,820	24,753,551
Other liabilities	60,299	30,282
	<u>33,249,711</u>	<u>34,023,511</u>
<b>Net Debt</b>	<u>(27,969,162)</u>	<u>(26,409,668)</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Schedule 1)	62,483,292	60,662,400
Land held for resale (Note 15)	746,060	746,060
Capital projects in progress	36,078,412	33,053,742
Inventories for use (Note 14)	229,263	268,093
Prepaid expenses	88,907	67,579
	<u>99,625,934</u>	<u>94,797,874</u>
<b>Accumulated Surplus</b>	<u>\$ 71,656,772</u>	<u>\$ 68,388,206</u>

Contingent liabilities (Note 8)

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Director of Corporate Services

\_\_\_\_\_  
Date

**Town of Gander**  
**Statement of Operations**  
**Audit**  
**December 31, 2021**

	<u>Budget 2021</u> Schedule 5	<u>Actual 2021</u>	<u>Actual 2020</u>
<b>Revenue</b>			
Taxation	\$ 16,257,600	\$ 16,519,980	\$ 16,684,278
Sales of goods and services	426,650	648,693	512,696
Grants and transfers	6,975,256	5,362,440	6,176,869
Investment income	40,000	51,460	64,481
Other revenue	<u>297,800</u>	<u>60,659</u>	<u>(74,988)</u>
<b>Total revenue (Schedules 2 and 4)</b>	<u><b>23,997,306</b></u>	<u><b>22,643,232</b></u>	<u><b>23,363,336</b></u>
<b>Expenditures</b>			
General government services	3,977,963	4,148,677	3,721,461
Protective services	2,347,475	2,323,839	2,275,889
Transportation services	5,377,830	5,269,181	5,172,637
Environmental health services	4,050,765	3,984,253	3,903,226
Regional planning and development	627,995	479,435	484,156
Recreation and cultural services	2,628,673	2,306,867	2,160,180
Fiscal services	<u>879,943</u>	<u>862,414</u>	<u>742,625</u>
<b>Total expenditures (Schedules 3 and 4)</b>	<u><b>19,890,644</b></u>	<u><b>19,374,666</b></u>	<u><b>18,460,174</b></u>
<b>Annual surplus</b>	<u><b>\$ 4,106,662</b></u>	<u><b>\$ 3,268,566</b></u>	<u><b>\$ 4,903,162</b></u>

	2021	2020
Accumulated surplus, beginning of year	\$ 68,388,206	\$ 63,485,044
Annual surplus	<u>3,268,566</u>	<u>4,903,162</u>
Accumulated surplus, end of year	<u><b>\$ 71,656,772</b></u>	<u><b>\$ 68,388,206</b></u>

**Town of Gander**  
**Statement of Changes in Net Debt**  
**Audit**  
**December 31, 2021**

	<b>Budget 2021</b> <b>(Note 10)</b>	<b>Actual 2021</b>	<b>Actual 2020</b>
<b>Annual surplus (Schedule 5)</b>	<b>\$ 4,106,662</b>	<b>\$ 3,268,566</b>	<b>\$ 4,903,162</b>
Acquisition of tangible capital assets	(6,309,775)	(6,309,775)	(4,641,302)
Amortization of tangible capital assets	4,379,985	4,379,985	4,314,951
Loss on sale of tangible capital assets	-	81,886	227,412
Loss on sale of land held for resale	-	-	19,103
Proceeds from sale of tangible capital assets	-	27,012	18,890
Proceeds from sale of land held for resale	-	-	18,709
Increase in capital projects in progress	-	(3,024,670)	(4,725,460)
Decrease in inventories	-	38,830	20,136
Increase in prepaids	-	(21,328)	(4,348)
	<u>(1,929,790)</u>	<u>(4,828,060)</u>	<u>(4,751,909)</u>
<b>Change in net debt</b>	<b>2,176,872</b>	<b>(1,559,494)</b>	<b>151,253</b>
<b>Net debt</b>			
Beginning of year	<u>(26,409,668)</u>	<u>(26,409,668)</u>	<u>(26,560,921)</u>
End of year	<u>\$ (24,232,796)</u>	<u>\$ (27,969,162)</u>	<u>\$ (26,409,668)</u>

**Town of Gander**  
**Statement of Cash Flows**  
**Audit**  
**December 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>Operating</b>		
Annual surplus	\$ 3,268,566	\$ 4,903,162
Amortization	4,379,985	4,314,951
Loss on sale of land held for resale	-	19,103
Loss on sale of tangible capital assets	<u>81,886</u>	<u>227,412</u>
	<b>7,730,437</b>	<b>9,464,628</b>
<b>Changes in:</b>		
Receivables	1,369,860	3,667,469
Payables and accruals	(807,392)	(1,389,260)
Employee future benefits	79,655	98,716
Deferred revenue	(381,349)	406,830
Other liabilities	30,017	(22,360)
Inventories for use	38,830	20,136
Prepaid expenses	<u>(21,328)</u>	<u>(4,348)</u>
	<b>8,038,730</b>	<b>12,241,811</b>
<b>Financing</b>		
Demand loan	(615,000)	(5,450,000)
Payable to NLHC	-	(19,291)
Proceeds from long-term debt	3,246,802	7,278,258
Principal repayment of long-term debt	<u>(2,326,533)</u>	<u>(2,064,152)</u>
	<b>305,269</b>	<b>(255,185)</b>
<b>Capital</b>		
Acquisition of tangible capital assets	(6,309,775)	(4,641,302)
Proceeds from sale of tangible capital assets	27,012	18,890
Proceeds from sale of land held for resale	-	19,291
Increase in capital projects in progress	<u>(3,024,670)</u>	<u>(4,725,460)</u>
	<b>(9,307,433)</b>	<b>(9,328,581)</b>
(Decrease) increase in cash	<b>(963,434)</b>	<b>2,658,045</b>
<b>Cash</b>		
Beginning	<u>4,370,828</u>	<u>1,712,783</u>
Ending	<u>\$ 3,407,394</u>	<u>\$ 4,370,828</u>

**Town of Gander**  
**Notes to the Financial Statements**  
**Audit**  
**December 31, 2021**

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**1. Status of the Town of Gander**

The incorporated Town of Gander is a municipal government that was incorporated in 1958 pursuant to the Province of Newfoundland and Labrador's Municipalities Act. The Municipality provides or funds municipal services such as fire, public works, parks and recreation, library, tourism and other general government operations.

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**2. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) as recommended by CPA Canadian Public Sector Accounting Board (PSAB) and reflect the following significant accounting policies:

**Basis of consolidation**

The Town has no controlled entities or government partnerships and as such the financial statements are not consolidated.

**Basis of accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand and balances with banks (net of overdrafts). Bank borrowings are considered to be financing activities.

**Real estate properties held for sale**

Real estate properties held for sale are recorded at the lower of cost and net realizable value. Cost includes the amount of acquisition, legal fees and improvements to prepare the properties for sale.

**Non-financial assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual deficit, provides the change in net debt for the year.

(Continued...)

**Town of Gander**  
**Notes to the Financial Statements**  
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**December 31, 2021**

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**2. Significant accounting policies (continued)**

**Tangible capital assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Assets under construction are not amortized until the asset is put into use and one-half of the annual amortization is charged in the year of acquisition and in the year of disposal. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

**General tangible capital assets**

Land	Indefinite
Land improvements	10 to 50 years
Buildings	25 to 40 years
Vehicles and equipment	
Vehicles	5 years
Machinery, equipment and furniture	5 to 15 years
Maintenance and road construction equipment	10 years
Computer hardware and software	4 years

**Infrastructure assets**

Transportation	
Land	Indefinite
Road surface	5 to 20 years
Road grade	30 years
Traffic lights and equipment	10 to 15 years
Water and sewer	
Land	Indefinite
Land improvements	50 years
Buildings	25 to 40 years
Underground networks	15 to 100 years
Machinery and equipment	15 years

**Donated and contributed assets**

Donated and contributed assets are capitalized at their estimated fair value at the date of acquisition. Works of art for display in municipal property have not been included in capital assets. Certain assets have been disclosed at a nominal value if historical cost is not available and a determination of fair value is not appropriate or possible for the asset.

**Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to the ownership of the property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(Continued...)

**Town of Gander**  
**Notes to the Financial Statements**  
**Audit**  
**December 31, 2021**

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**2. Significant accounting policies (continued)**

**Impairment of long-lived assets**

Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the value of the assets may not be recoverable, as measured by comparing their net book value to the estimated undiscounted cash flows generated by their use. Impaired fixed assets are recorded at fair value, determined principally using discounted future cash flow expected from their use and eventual disposition.

**Deferred revenue**

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services in transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

**Severance and sick pay liability**

An accrued liability for severance is recorded in the accounts for all employees who have a vested right to receive such payments. Severance pay vests after ten years of continuous service. An estimate for the provision of employees with less than ten years of service has been determined by actuarial analysis.

An actuarially determined accrued liability has been recorded on the statements for non-vesting sick leave benefits. The cost of non-vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long-term inflation rates and discount rates.

Actuarial gains or losses are being amortized to the liability and the related expense straight-line over the expected average remaining service life of the employee group.

**Inventories**

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

Inventories held for consumption are recorded at cost.

Average costing method is used.

**Revenue recognition**

Revenues are recognized as earned and when collection is reasonably assured. Property tax billings are prepared by the Town based on assessed values of the respective property. Tax rates are approved annually by Council.

Government grants and transfers are recognized as revenue in the financial period in which the events give rise to the transfer occurring, providing the transfers are authorized, any eligibility criteria have been met including performance and return requirements, and reasonable estimates of the amounts can be determined.

(Continued...)

**Town of Gander**  
**Notes to the Financial Statements**  
**Audit**  
**December 31, 2021**

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**2. Significant accounting policies (continued)**

**Use of estimates**

The preparation of the 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 and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Items requiring significant estimates include the useful life of tangible capital assets, rates of amortization, impairment of assets and allowances for doubtful accounts, accrued sick pay and accrued severance.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

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<b>3. Cash and cash equivalents</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
Cash	\$ 2,784,573	\$ 3,678,267
Restricted cash deposits		
Federal gas tax fund	<u>622,821</u>	<u>692,561</u>
	<u><b>\$ 3,407,394</b></u>	<u><b>\$ 4,370,828</b></u>

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<b>4. Receivables</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
Property tax	\$ 675,398	\$ 928,393
Business tax	453,663	525,782
HST rebate	304,673	446,156
Other	<u>1,998,070</u>	<u>3,086,826</u>
	3,431,804	4,987,157
Less allowance for doubtful receivables	<u>(1,567,414)</u>	<u>(1,752,907)</u>
	<u><b>\$ 1,864,390</b></u>	<u><b>\$ 3,234,250</b></u>

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**Town of Gander**  
**Notes to the Financial Statements**  
**Audit**  
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<b>5. Payables and accruals</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
Trade payables	\$ 2,448,359	\$ 3,271,535
Accrued interest	41,669	42,920
Accrued wages - regular	291,511	275,222
- overtime	<u>19,215</u>	<u>18,469</u>
	<u>\$ 2,800,754</u>	<u>\$ 3,608,146</u>

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<b>6. Deferred revenue</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
Trailway relocation	\$ 22,766	\$ 22,766
Grading deposits	19,000	18,500
Landscaping deposits	29,930	29,930
Subdivision security deposits	8,625	8,625
Subdivision development fee deposits	88,957	62,322
Gas tax	618,975	769,136
Land lease	3,665	3,665
Loan payment from province	11,366	71,294
Provincial grant healthy living	-	6,000
Freedom Village recreation fee	8,798	8,798
Pledged lots in trust	99,200	216,523
Elizabeth Drive sidewalk	4,298	4,298
Country Inn land sale	<u>-</u>	<u>75,072</u>
	<u>\$ 915,580</u>	<u>\$ 1,296,929</u>

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**Town of Gander**  
**Notes to the Financial Statements**  
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<b>7. Long-term debt</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
<b>Bank loans:</b>		
3.28% unsecured; repayable \$9,623 monthly including interest, maturing March, 2023	\$ 141,405	\$ 250,362
4.2% unsecured; repayable \$13,335 monthly including interest, maturing April, 2021	-	65,789
2.83% unsecured; repayable \$3,049 monthly including interest, maturing May, 2022	15,228	50,841
2.99% unsecured; repayable \$4,335 monthly including interest, maturing May, 2023	71,986	121,070
3.30% unsecured; repayable \$5,019 monthly including interest; maturing Feb, 2023	68,883	125,800
3.45% unsecured; repayable \$20,567 monthly including interest, maturing May, 2024	571,929	794,879
2.1% unsecured; repayable \$26,785 monthly including interest, maturing July, 2020	2,516,027	2,786,170
2.58% unsecured; repayable \$25,967 monthly including interest, maturing July, 2026	2,644,111	2,884,190
2.7% unsecured; repayable \$15,250 monthly including interest; maturing June, 2027	934,476	1,089,961
3.39% unsecured; repayable \$21,371 annually including interest; maturing May, 2028	1,477,322	1,679,942
2.86% unsecured; repayable \$12,910 annually, including interest; maturing June, 2029	1,044,923	1,168,144
3.48% unsecured; repayable \$31,080 annually, including interest; maturing June 2044	5,815,439	5,983,455
3.12% unsecured; repayable \$26,140 monthly, including interest; maturing July, 2030	2,388,773	2,636,830
3.12% unsecured; repayable \$21,715 monthly, including interest; maturing July, 2040	4,336,124	4,459,324
2.45% unsecured; repayable \$3,589 monthly including interest, maturing June, 2046	794,868	-
2.05% unsecured, repayable \$22,527 monthly including interest, maturing June, 2031	<u>2,350,253</u>	<u>-</u>
<b>Subtotal</b>	<u><b>25,171,747</b></u>	<u><b>24,096,757</b></u>

(continued...)

**Town of Gander**  
**Notes to the Financial Statements**  
**Audit**  
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<b>7. Long term debt (continued)</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
Balance forward	\$ 25,171,747	\$ 24,096,757
3.98% unsecured; repayable \$2,519 annually including interest, maturing September, 2024	6,993	9,148
3.98% unsecured; repayable \$4,985 annually including interest, maturing September, 2024	13,837	18,101
Central Mortgage and Housing Corporation loans:		
3.98% unsecured; repayable \$4,352 annually including interest, maturing September, 2024	12,079	15,801
3.98% unsecured; repayable \$15,369 annually including interest, maturing September, 2024	42,664	55,812
3.98% unsecured; repayable \$18,915 annually including interest, maturing September, 2024	52,508	68,689
3.98% unsecured; repayable \$134,723 annually including interest, maturing September, 2024	<u>373,992</u>	<u>489,243</u>
	<u><b>\$ 25,673,820</b></u>	<u><b>\$ 24,753,551</b></u>

The aggregate amount of principal payments estimated to be required in each of the next five years is as follows:

2022	\$ 2,499,043
2023	2,383,563
2024	2,249,534
2025	2,028,699
2026	2,085,528
Thereafter	14,427,453

**8. Contingent liabilities**

The Town is currently operating a Class B landfill site. Closure costs include final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, ground water monitoring, gas management system operations, inspections and annual reports. To date the Town has not been able to estimate these costs of remediation of its landfill site and consequently no liability is reflected in the financial statements. It is the Town's understanding that the Provincial government will provide the required funding for the remediation, which also has not been reflected in these financial statements.

(Continued...)

# Town of Gander

## Notes to the Financial Statements

### Audit

### December 31, 2021

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#### 9. Financial instruments

The Municipality, as part of its operations, carries a number of financial instruments. The fair value of a financial instrument is the amount of consideration that could be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. The Municipalities' financial instruments consist of cash, accounts receivable, payables and accruals, payable to NLHC and long-term debt. Cash and receivables are initially measured at fair value and subsequently at amortized cost. Payables and accruals are classified as other financial liabilities and are initially measured at fair value and subsequently at amortized cost. The carrying values of the Municipalities' financial instruments approximate the fair values. Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant currency or credit risks. The Municipality is exposed to interest rate risk. The following analysis provides a measure of the Municipality's risk exposure and concentrations at December 31, 2021.

##### Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Municipality is exposed to interest rate risk on its interest-bearing liabilities including long-term debt.

The Municipality reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable during the year. In the opinion of management, the interest rate risk exposure to the Town is low and not material. There was no significant change in exposure from the prior year.

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#### 10. Budget

In accordance with the Province of Newfoundland and Labrador's Municipalities Act, every Council must adopt a financial plan for each fiscal period in a form approved by the Minister. The financial plan is prepared on a revenue and expenditure basis that does not meet the recommendations of PSAS. For comparative purposes, the Town has modified its financial plan to prepare a budget that is consistent with the scope and accounting principles used to report the actual results. The budget figures used in these financial statements have been approved by Council.

The reconciliation between the Municipality's cash based financial plan and the PSAS accrual based budget figures used in these statements is disclosed in Schedule 5 - Reconciliation of the Financial Plan to the Budget.

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#### 11. COVID-19 Pandemic

In March 2020, The World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic, which continues to be active in Canada and around the world. It is expected that this pandemic could have a material impact on these financial statements including Sick leave and Severance.

As of the date of this report, there is insufficient information to determine the extent of the short-term and long term impact of this pandemic. As such, the results do not reflect the impact of the COVID-19 pandemic nor related measures to slow the spread of the disease. Any impact on these financial statements will result in gains and losses revealed in future years.

**Town of Gander**  
**Notes to the Financial Statements**  
**Audit**  
**December 31, 2021**

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**12 Employee future benefits**

Future employee benefits related to accrued severance and accrued sick obligations have been calculated based on an actuarial valuation completed at December 31, 2021 and extrapolated to December 31, 2018. The assumptions are based on future events. The economic assumptions used in the valuation are the Town of Gander's best estimates of expected rates as follows:

	<u>2021</u>	<u>2020</u>
Wages and salary escalation	3.00%	3.00%
Interest	2.05%	2.60%

Based on actuarial valuation of the liability at December 31, 2021, the results for sick leave are:

Accrued sick pay obligation, beginning of year	\$ 818,324	\$ 764,357
Current period benefit cost	99,066	94,339
Benefit payments	(76,593)	(74,362)
Interest on the accrued benefit obligations	21,568	22,146
Actuarial losses	<u>26,503</u>	<u>11,844</u>
Accrued sick pay obligation, end of year	<u>\$ 888,868</u>	<u>\$ 818,324</u>

Based on actuarial valuation of the liability at December 31, 2021, the results for severance are:

Accrued severance pay obligation, beginning of year	\$ 893,722	\$ 875,135
Current period benefit cost	76,239	75,498
Benefit payments	(112,437)	(106,167)
Interest on the accrued benefit obligation	22,767	24,590
Actuarial losses	<u>57,923</u>	<u>24,666</u>
Accrued severance obligation, end of the year	<u>\$ 938,214</u>	<u>\$ 893,722</u>

A reconciliation of the accrued benefit liability and the accrued benefit obligation is as follows:

<b>Sick benefits</b>		
Accrued benefit obligation	\$ 559,709	\$ 497,038
Benefit cost - current year	141,972	137,033
Less Contributions - current year	<u>(76,593)</u>	<u>(74,362)</u>
Accrued benefit obligation December 31	<u>\$ 625,088</u>	<u>\$ 559,709</u>
<b>Severance benefits</b>		
Accrued benefit obligation	\$ 787,429	\$ 781,706
Benefit cost - current year	112,705	111,890
Less Contribution - current year	<u>(112,437)</u>	<u>(106,167)</u>
Accrued benefit obligation December 31	<u>\$ 787,697</u>	<u>\$ 787,429</u>

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**Town of Gander**  
**Notes to the Financial Statements**  
**Audit**  
**December 31, 2021**

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**13. Demand loan**

The Town has a demand loan available with its bank. At December 31, 2021 there was \$1,838,078 (2020 - \$2,453,078) outstanding. The interest rate on this demand loan is prime minus 0.6%.

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**14. Inventories for use**

	<u>2021</u>	<u>2020</u>
Chlorine	\$ -	\$ 5,869
Curb stop	4,707	4,656
Cylinders	26,960	26,963
Fuel	5,056	7,410
Gravel	1,376	5,205
Hydrants	4,806	4,062
Machinery parts	87,773	86,259
Office and cleaning services	8,538	10,035
Oils and fluids	9,186	5,053
Paint	4,497	3,651
Salt	73,702	100,652
Sand	2,277	4,988
Soda ash	-	2,610
Stand pipe and rods	385	680
	<u>\$ 229,263</u>	<u>\$ 268,093</u>

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**15. Land held for resale**

	<u>2021</u>	<u>2020</u>
Balance, beginning	\$ 746,060	\$ 784,060
Land sold during year	<u>-</u>	<u>(38,000)</u>
Balance, end of year	<u>\$ 746,060</u>	<u>\$ 746,060</u>

During 2000, Newfoundland and Labrador Housing Corporation (NLHC) transferred 154.85 hectares of land to the Town at no cost. At the time of transfer this land was valued by NLHC at \$5,005,080. The conditions of this transfer requires the Town to pay NLHC 50% of the NLHC valuation of the applicable land sold up to a maximum of \$2,502,540. As at December 31, 2021 the balance payable to NLHC is \$373,321 (2020 - \$373,321).

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**Town of Gander**  
**Schedule of Revenues**  
**Audit**  
**December 31**

**Schedule 2**

	<b>2021</b>	<b>2020</b>
<b>Taxation</b>		
Property tax	\$ 8,499,115	\$ 8,609,500
Business tax	2,429,745	2,430,260
Water and sewer tax	2,266,536	2,274,139
Water and sewer tax residential	1,870,033	1,861,176
Utility tax	758,928	733,978
Grants in lieu of taxes	570,929	653,592
Penalties and interest	124,694	121,633
	<u>16,519,980</u>	<u>16,684,278</u>
<b>Sales of goods and services</b>		
Environmental health services	13,200	18,700
Recreation and cultural services	309,821	261,260
Transportation services	1,402	5,868
Protective services	100,607	108,114
Regional planning and development	1,147	1,171
Other sales of goods and services	222,516	117,583
	<u>648,693</u>	<u>512,696</u>
<b>Grants and transfers</b>		
Government of Canada		
Capital grant	2,016,214	1,700,895
Other Federal revenue	23,523	715,316
Government of Newfoundland and Labrador		
Provincial gas tax grant	97,975	97,975
Municipal capital grant	2,585,496	2,257,263
Gas tax revenue	498,386	1,405,420
Other provincial grants and subsidies	140,846	-
	<u>5,362,440</u>	<u>6,176,869</u>
<b>Investment income</b>		
Interest from investments	51,460	64,481
<b>Other revenue</b>		
Loss on sale of tangible capital assets	(39,757)	(222,865)
Sale of real estate held for sale	9,495	27,365
Capital donations	86,468	116,433
Miscellaneous	4,453	4,079
	<u>60,659</u>	<u>(74,988)</u>
<b>Total revenue</b>	<u>\$ 22,643,232</u>	<u>\$ 23,363,336</u>

**Town of Gander**  
**Schedule of Expenditures**  
**Audit**  
**December 31**

**Schedule 3**

	<b>2021</b>	<b>2020</b>
<b>General government services</b>		
Legislative	\$ 278,028	\$ 265,288
Common	1,265,668	1,146,887
General administrative	<u>2,604,981</u>	<u>2,309,286</u>
	<u>4,148,677</u>	<u>3,721,461</u>
<b>Protective services</b>		
Fire	1,968,398	1,948,390
Animal and pest control	7,717	7,355
Municipal enforcement	264,218	239,703
Other protective services	<u>83,506</u>	<u>80,441</u>
	<u>2,323,839</u>	<u>2,275,889</u>
<b>Transportation services</b>		
Road, street and sidewalk maintenance	2,907,666	2,887,156
Snow removal	1,011,328	993,909
Street lighting	283,001	271,261
Traffic services	48,097	64,058
Other transportation services	<u>1,019,089</u>	<u>956,253</u>
	<u>5,269,181</u>	<u>5,172,637</u>
<b>Environmental health services</b>		
Water supply	2,146,621	2,186,041
Sewage collection and disposal	986,448	871,927
Garbage and waste collection disposal	<u>851,184</u>	<u>845,258</u>
	<u>3,984,253</u>	<u>3,903,226</u>
<b>Regional planning and development</b>		
Planning and zoning	82,292	82,346
Community improvement and development	324,833	327,532
Tourism and marketing	<u>72,310</u>	<u>74,278</u>
	<u>479,435</u>	<u>484,156</u>

(Continued...)



**Town of Gander**  
**Schedule of Expenditures**  
**Audit**  
**December 31**

**Schedule 3**  
**(continued)**

	<b>2021</b>	<b>2020</b>
<b>Recreation and cultural services</b>		
Recreation administration	\$ 289,426	\$ 263,408
Skating and curling rinks	957,404	882,747
Parks and playgrounds	882,724	838,206
Other recreation and cultural services	<u>177,313</u>	<u>175,819</u>
	<u>2,306,867</u>	<u>2,160,180</u>
<b>Fiscal services</b>		
Long-term debt interest	735,240	677,382
Provision for uncollectible taxes, fees and charges	110,607	51,799
Other debt charges	<u>16,567</u>	<u>13,444</u>
	<u>862,414</u>	<u>742,625</u>
<b>Total expenditures</b>	<u>\$ 19,374,666</u>	<u>\$ 18,460,174</u>

**Town of Gander**  
**Schedule of Tangible Capital Assets**  
**Audit**  
**December 31, 2021**

Schedule 1

	General Capital Assets					Infrastructure		Totals	
	Land	Land Improvements	Buildings	Vehicles and Equipment	Computer Hardware and Software	Roads and Streets	Water and Sewer	2021	2020
<b>Cost</b>									
Opening costs	\$ 653,463	\$ 8,972,707	\$ 25,108,080	\$ 17,312,157	\$ 1,047,075	\$ 44,325,790	\$ 31,903,297	\$ 129,322,569	\$ 126,169,649
Additions during year	-	191,722	3,336,467	1,634,671	110,245	1,010,483	26,187	6,309,775	4,641,302
Disposals and write downs	-	730	-	366,966	-	746,531	-	1,114,227	1,488,382
Closing costs	<u>653,463</u>	<u>9,163,699</u>	<u>28,444,547</u>	<u>18,579,862</u>	<u>1,157,320</u>	<u>44,589,742</u>	<u>31,929,484</u>	<u>134,518,117</u>	<u>129,322,569</u>
<b>Accumulated amortization</b>									
Opening accumulated amortization	-	3,749,519	10,970,507	12,535,184	582,815	24,623,128	16,199,016	68,660,169	65,587,485
Amortization	-	372,697	636,291	1,062,461	118,133	1,628,754	561,649	4,379,985	4,314,951
Disposals and write downs	-	9	-	356,671	-	648,649	-	1,005,329	1,242,267
Closing accumulated amortization	<u>-</u>	<u>4,122,207</u>	<u>11,606,798</u>	<u>13,240,974</u>	<u>700,948</u>	<u>25,603,233</u>	<u>16,760,665</u>	<u>72,034,825</u>	<u>68,660,169</u>
Net book value of tangible capital assets	<u>\$ 653,463</u>	<u>\$ 5,041,492</u>	<u>\$ 16,837,749</u>	<u>\$ 5,338,888</u>	<u>\$ 456,372</u>	<u>\$ 18,986,509</u>	<u>\$ 15,168,819</u>	<u>\$ 62,483,292</u>	<u>\$ 60,662,400</u>

See accompanying notes

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KIMBERLY G. HUMPHRIES PROFESSIONAL CORPORATION

**Town of Gander**  
**Schedule of Operations by Program**  
**Audit**  
**December 31, 2021**

Schedule 4

	General Government		Protective Services		Transportation Services		Environmental Health Services	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>Revenue</b>								
Taxation	\$ 16,519,980	\$ 16,684,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of goods and services	222,516	117,583	100,607	108,114	1,402	5,868	13,200	18,700
Grants and transfers	731,361	2,190,231	210,673	-	384,795	1,042,256	629,428	832,789
Investment income	51,460	64,481	-	-	-	-	-	-
Other revenue	60,659	(74,988)	-	-	-	-	-	-
<b>Total revenue</b>	<b>17,585,976</b>	<b>18,981,585</b>	<b>311,280</b>	<b>108,114</b>	<b>386,197</b>	<b>1,048,124</b>	<b>642,628</b>	<b>851,489</b>
<b>Expenditures</b>								
Personnel services	2,456,926	2,372,433	1,700,119	1,653,830	2,187,571	2,184,216	832,248	784,385
Contract services	671,161	542,883	2,773	3,204	9,049	1,877	-	-
Utilities	122,973	119,408	67,240	73,065	298,564	286,924	672,125	599,511
Maintenance, materials and supplies	146,785	159,617	175,343	161,657	762,615	711,806	437,788	376,715
Grants and contributions	5,255	5,758	2,428	986	-	-	-	-
Amortization	174,267	136,664	324,650	338,765	1,995,780	1,966,023	1,196,981	1,248,877
Accrued sick pay	65,379	62,671	-	-	-	-	-	-
Accrued severance pay	112,704	136,890	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-
Other	393,227	185,137	51,286	44,382	15,602	21,791	845,111	893,738
<b>Total expenditures</b>	<b>4,148,677</b>	<b>3,721,461</b>	<b>2,323,839</b>	<b>2,275,889</b>	<b>5,269,181</b>	<b>5,172,637</b>	<b>3,984,253</b>	<b>3,903,226</b>
<b>Surplus (Deficit)</b>	<b>\$ 13,437,299</b>	<b>\$ 15,260,124</b>	<b>\$ (2,012,559)</b>	<b>\$ (2,167,775)</b>	<b>\$ (4,882,984)</b>	<b>\$ (4,124,513)</b>	<b>\$ (3,341,625)</b>	<b>\$ (3,051,737)</b>

See accompanying notes

**Town of Gander**  
**Schedule of Operations by Program**  
**Audit**  
**December 31, 2021**

**Schedule 4**  
**(Continued)**

	Regional Planning and Development		Recreation and Cultural Services		Fiscal Services		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>Revenue</b>								
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,519,980	\$ 16,684,278
Sales of goods and services	1,147	1,171	309,821	261,260	-	-	648,693	512,696
Grants and transfers	-	-	3,406,183	2,111,593	-	-	5,362,440	6,176,869
Investment income	-	-	-	-	-	-	51,460	64,481
Other revenue	-	-	-	-	-	-	60,659	(74,988)
<b>Total revenue</b>	<b>1,147</b>	<b>1,171</b>	<b>3,716,004</b>	<b>2,372,853</b>	<b>-</b>	<b>-</b>	<b>22,643,232</b>	<b>23,363,336</b>
<b>Expenditures</b>								
Personnel services	417,782	397,232	1,178,115	1,095,218	-	-	8,772,761	8,487,314
Contract services	5,837	3,418	240	473	-	-	689,060	551,855
Utilities	2,154	2,060	105,622	97,066	-	-	1,268,678	1,178,034
Maintenance, materials and supplies	26,259	34,519	246,513	234,787	-	-	1,795,303	1,679,101
Grants and contributions	18,000	28,800	62,653	83,944	-	-	88,336	119,488
Amortization	5,120	5,120	683,188	619,502	-	-	4,379,986	4,314,951
Accrued sick pay	-	-	-	-	-	-	65,379	62,671
Accrued severance pay	-	-	-	-	-	-	112,704	136,890
Interest on long-term debt	-	-	-	-	735,239	677,382	735,239	677,382
Other	4,283	13,007	30,536	29,190	127,175	65,243	1,467,220	1,252,488
<b>Total expenditures</b>	<b>479,435</b>	<b>484,156</b>	<b>2,306,867</b>	<b>2,160,180</b>	<b>862,414</b>	<b>742,625</b>	<b>19,374,666</b>	<b>18,460,174</b>
<b>Surplus (Deficit)</b>	<b>\$ (478,288)</b>	<b>\$ (482,985)</b>	<b>\$ 1,409,137</b>	<b>\$ 212,673</b>	<b>\$ (862,414)</b>	<b>\$ (742,625)</b>	<b>\$ 3,268,566</b>	<b>\$ 4,903,162</b>

See accompanying notes

**Town of Gander**  
**Reconciliation of Financial Plan to Budget**  
**Audit**  
**December 31, 2021**

Schedule 5

	<u>Financial Plan</u>	<u>Amortization (TCA)</u>	<u>Interest Expense</u>	<u>Transfers</u>	<u>PSAS Budget</u>
<b>Revenue</b>					
Taxation	\$ 16,257,600	\$ -	\$ -	\$ -	\$ 16,257,600
Sales of goods and services	426,650	-	-	-	426,650
Grants and transfers	1,419,786	-	-	5,555,470	6,975,256
Investment income	40,000	-	-	-	40,000
Other revenue	297,800	-	-	-	297,800
Transfers from accumulated surplus	513,400	-	-	(513,400)	-
<b>Total revenue</b>	<b>18,955,236</b>	<b>-</b>	<b>-</b>	<b>5,042,070</b>	<b>23,997,306</b>
<b>Expenditures</b>					
General government services	3,803,696	174,267	-	-	3,977,963
Protective services	2,022,825	324,650	-	-	2,347,475
Transportation services	3,382,050	1,995,780	-	-	5,377,830
Environmental health services	2,853,785	1,196,980	-	-	4,050,765
Regional planning and development	622,875	5,120	-	-	627,995
Recreation and cultural services	1,945,485	683,188	-	-	2,628,673
Fiscal services - capital expenditures	920,047	-	-	(920,047)	-
- debt charges	3,404,473	-	-	(2,524,530)	879,943
<b>Total expenditures</b>	<b>18,955,236</b>	<b>4,379,985</b>	<b>-</b>	<b>(3,444,577)</b>	<b>19,890,644</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (4,379,985)</b>	<b>\$ -</b>	<b>\$ 8,486,647</b>	<b>\$ 4,106,662</b>

See accompanying notes

KIMBERLY G. HUMPHRIES PROFESSIONAL CORPORATION  
CHARTERED PROFESSIONAL ACCOUNTANT

June 30, 2022

*Mayor and Town Council  
Town of Gander  
100 Elizabeth Drive  
Gander, NL A1V 1G7*

*Dear Mayor and Council Members:*

**Re: Audit Findings**

This letter has been prepared to assist you with your review of the financial statements of the Town of Gander for the period ending **December 31, 2021**. I look forward to meeting with you and discussing the matters outlined below if desired.

**Significant Difficulties Encountered**

There were no significant difficulties encountered during my audit.

**Comments on Accounting Practices**

*Accounting Policies*

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- There were no significant changes in accounting policies

*Significant Accounting Estimates*

The following significant estimates/judgments are contained in the financial statements:

- *Allowanced for doubtful accounts;*
- *Accrued liabilities;*
- *Deferred revenue; and*
- *Book value of capital assets;*

Based on audit work performed, I am satisfied with the estimates made by management.

*Significant Financial Statement Disclosures*

I did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that I believe should be specifically drawn to your attention.

**Uncorrected Misstatements**

All adjusting journal entries for the current period have been corrected, there are no uncorrected misstatements to report.

### **Significant Deficiencies in Internal Control**

A deficiency in internal control exists when a risk is not treated by a control or when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of TCWG.

To identify and assess the risks of material misstatement in the financial statements, I am required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, I do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during my audit.

I did not identify any control deficiencies that, in my judgment, would be considered significant deficiencies.

### **Written Representations**

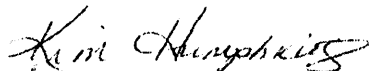
In a separate communication, I have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with **Canadian Public Sector Accounting Standards**.

I would like to thank management and staff for the assistance they provided to me during the audit.

I hope the information in this audit findings letter will be useful. I would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of TCWG of the Town of Gander to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and I assume no responsibility to any other person.

Yours truly,



Kimberly G. Humphries, CPA, CGA





(A) Gas Tax Funding	(B) Municipal Funding	(C) Provincial Funding	(D) Other Federal Funding	(E) Other Funding	(A)+(B)+(C)+(D)+(E) Total Estimated Project Cost
\$339,537					\$339,537

➤ Does this project require signage, as per the Infrastructure Project sign Design and Installation Guidelines (<http://www.mae.gov.nl.ca/for/gta.html>.)

Yes    
 No

If yes, please ensure the cost is included in the Total Estimated Project Cost and a quote is attached.

➤ Will this project receive (or has the project received) funding from other provincial/federal programs? N

➤ If yes, please indicate the name of the provincial/federal program(s), as well as the associated project number:

---

➤ What is the estimated starting date of the proposed project? July 1 2022

➤ What is the estimated completion date of the proposed project? Sept 1, 2022

3) How will this project provide a beneficial impact on your community?

This project will provide safer roads in high traffic areas of our community. It will also protect our infrastructure from premature failure while reducing the maintenance costs associated with this street.

4) Does this project relate to infrastructure owned by the municipality/ICG? Y  
 If no, who owns the infrastructure? \_\_\_\_\_

**REMINDER: Attach the cost estimate and resolution of council for your proposed project.**

**Submit completed application to:**

Gas Tax Secretariat  
 Department of Municipal Affairs and Environment  
 Confederation Building, West Block  
 P.O. Box 8700  
 St. John's, NL  
 A1B 4J6

Facsimile: (709) 729-3605  
 E-mail: [gastax@gov.nl.ca](mailto:gastax@gov.nl.ca)

Questions:  
 Please call 1-877-729-4393 or E-mail: [gastax@gov.nl.ca](mailto:gastax@gov.nl.ca)

Appendix "A"

ESTIMATED PROJECT COST

Schedule of Quantities and Prices 2022 - Estimated Average unit prices

**TOWN OF GANDER - Ward St. & Garrett Drive - Steet Resurfacing - Contract # 4**

The quantities set out in this schedule are estimated quantities only and are not to be taken as final quantities by the Contractor. The unit prices bid shall include all labour, plant, materials, overhead, duties, and profit and all other obligations and liabilities under the contract. Do not include taxes in unit or lump sum prices. taxes due to be added on the last page of this schedule as indicated on the bottom. Totals shall be determined by multiplying the quantity by the tendered unit price.

SECTION	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL
1010	<b>Mobilization &amp; Demobilization</b> (not greater than 5% if on the Island or 10% if in Labrador, or 15% north of Cartwright of item as. "Sub-total" on last page)	L.S.	unit	\$12,500.00	\$12,500.00
1020	<b>Cash Allowance (to be entered by engineer)</b>				
	9. Liquid Asphalt (SGC #9)	Allowance			\$7,610.00
	10. Petroleum Products Cost (SGC #11)	Allowance			\$1,522.00
1570	<b>Traffic Regulations</b>				
	Flagpersons Wages	Hour	900	\$23.00	\$20,700.00
	Traffic Control	L.S.	Unit	\$2,500.00	\$2,500.00
1580	<b>Projects Signs &amp; Sign Posts &amp; Installation</b>				
	Project Signs (Drawing 04010 or Infrastructure Project Sign)	L.S.	Unit	\$1,200.00	\$1,200.00
2070	<b>Sitework, Demolition &amp; Removal of Structures</b>				
	Removal of Asphalt Pavement (up to 110mm thick)	m <sup>2</sup>	6150	\$8.00	\$49,200.00
	Removal of MH Frame and Cover	Each	6	\$250.00	\$1,500.00
2232	<b>Reshaping Only</b>				
	Reshaping up to 100mm Incl. Compaction	m <sup>2</sup>	6150	\$1.00	\$6,150.00
2233	<b>Selected Granular Base &amp; Sub Base Materials</b>				
	1. Class "A"				
	a. Granular Base	m <sup>3</sup>	550	\$40.00	\$22,000.00
2547	<b>Asphalt Tack Coat</b>				
	Supply & Placement of Asphalt Tack Coat	m <sup>2</sup>	98	\$3.00	\$294.00
2552	<b>Hot Mix Asphalt Concrete Paving</b>				
	1. Asphaltic Concrete				
	1. Base Course (thickness)				\$0.00
	b. 50mm Thick	tonnes	761	\$175.00	\$133,175.00
2601	<b>Manholes, Catch Basins, Ditch Inlets &amp; Valves Chambers</b>				
	Supply & Placement of MH/CB frame and cover/grate on existing incl adjust to grade				
	c. adjustable tapered autostable frame	ea	6	\$2,300.00	\$13,800.00
	Adjustment of Manhole/Catch Basin Frame/Cover	ea	4	\$525.00	\$2,100.00
2713	<b>Water Mains</b>				
	Adjust existing valve boxes to grade	ea	7	\$500.00	\$3,500.00
	Sub-Total				\$277,751.00
	Contengencies				\$27,775.10
	Total				\$305,526.10
	H.S.T. 4.286% of a.				\$13,094.85
	Grand Total (carry forward to page 1 of Tender Form)				<b>\$318,620.95</b>

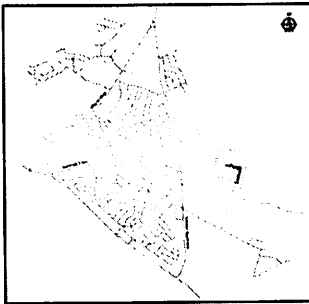
SECTION	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL
<b>Engineering</b>					
1.	Design and Predesign Costs				
a.	prints/copies/postage	L.S.	1	\$ 500.00	\$ 500.00
b.	permits and applications	L.S.	1	\$ 200.00	\$ 200.00
2.	QA/QC Resident Inspection				
a.	Bill Norris (incl MERC)	hr	0	\$ 44.69	\$ -
b.	Jerry Stride (incl MERC)	hr	300	\$ 40.90	\$ 12,270.00
b.	Jonathan Newman (incl MERC)	hr	0	\$ 34.64	\$ -
b.	Wayne Walsh (incl MERC)	hr	0	\$ 20.42	\$ -
c.	As-Built Data collection	hr	20	\$ 38.41	\$ 768.20
3.	Expenses for above (incl vehicle allow)				
a.	Misc expenses Phone/paint /books	L.S.	1	\$ 500.00	\$ 500.00
b.	Vehicle allowance	days	20	\$ 36.50	\$ 730.00
<b>Materials Testing</b>					
	Asphalt Extractions	ea	5	\$ 550.00	\$ 2,750.00
	Concrete Testing	ea	0	\$ 300.00	\$ -
	Compaction Testing	ea	5	\$ 200.00	\$ 1,000.00
	Sieve Analysis and Proctor	ea	3	\$ 625.00	\$ 1,875.00
<b>Council Costs</b>					
		ea	0	varies	
	Sub total				20,593.20
	HST (not incl labour)				323.81
	<b>Total Engineering Costs</b>				<b>\$20,917.01</b>
	<b><u>ESTIMATED TOTAL PROJECT COST</u></b>				<b>\$339,537.96</b>

# INFRASTRUCTURE UPGRADING 2022

## CONTRACT #4

### STREET RESURFACING

#### 22-304



#### TITLE SHEET

22-304-1 WARD STREET & GARRETT DRIVE  
REMOVAL AND CONSTRUCTION  
(Sta. 0+884 to Sta. 1+400)

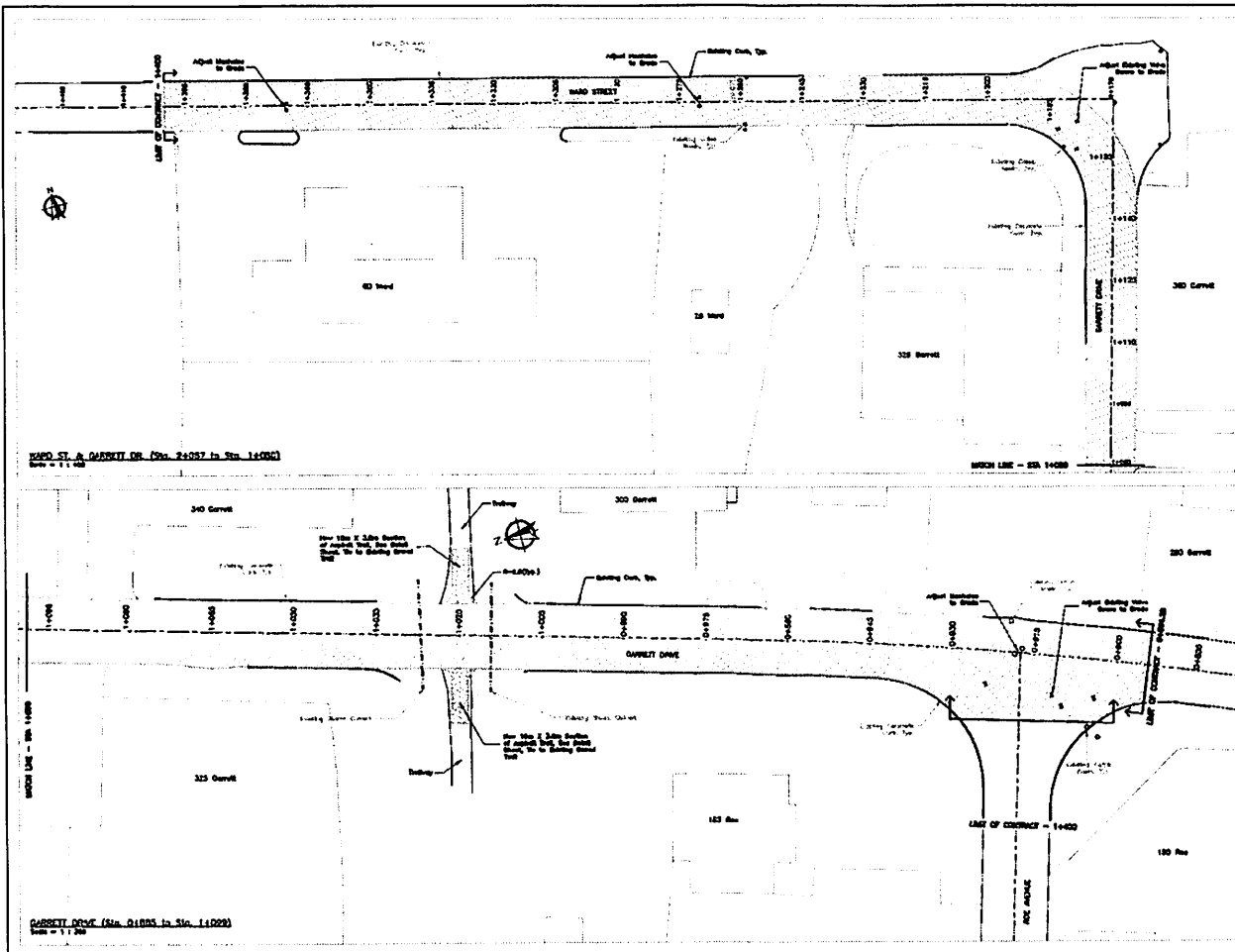
22-304-2 MISCELLANEOUS DETAILS

**TOWN OF GANDER**  
Department of Engineering  
100 Elizabeth Drive, Gander, NL A1V 1G7

PLEASE NOTE: THESE PROJECT DOCUMENTS HAVE BEEN PREPARED FOR USE WITH AND REQUIRE BEING READ IN CONJUNCTION WITH THE STANDARD SPECIFICATION FOR MUNICIPAL SERVICES AS PUBLISHED BY THE PROVINCE OF NEW BRUNSWICK AND A LAURENCE DEPARTMENT OF MUNICIPAL AFFAIRS AND ENVIRONMENT

Town of Gander Tender #

????



**NOTES**

**EXISTING**

1. Show otherwise noted, all dimensions are in feet.
2. Slope just as in report.
3. All lot corners/width shown. Front/Corner/width is as reported.

A building corner cannot be shown if a completed building of stone with the width of the roadway is the width of construction.

**LEGEND - TO BE REMOVED**

- Existing and Existing to 1/2" Scale from Fieldwork and Notes



**CONSTRUCTION**

1. New areas marked to be shown if a completed building of stone to the scale indicated on the drawing.

**LEGEND - NEW CONSTRUCTION**

- Limit of New Street
- Street Corner Asphalt
- Asphalt Tread
- Street Corner Asphalt

0.00/0.00	Limit of Construction	NO
0.00/0.00	Limit of Right-of-Way	NO
0.00/0.00	Limit of Field Station	NO
0.00/0.00	Limit of Construction	NO

Town of Concord  
Planning and Development Department  
100 Chatham St., Concord, N.H. 03301  
Phone: (603) 223-1100

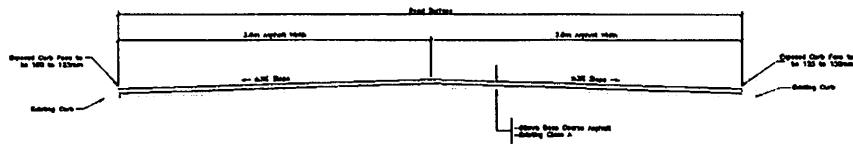
Project:  
Infrastructure Upgrading 2022  
Street Resurfacing

Drawing:  
Ward St. & Corbett Drive  
Removal and Construction  
(Sta. 0+634.28 to Sta. 1+400)

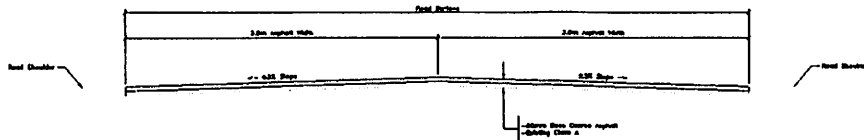
Drawn by: T. Hennessey	Scale: As Noted
Date: May 18, 2022	Sheet number: 1 of 2
Date Plotted: May 10, 2022	Checked by: J. Newton

Drawing Number:  
22-20-1

Scale:  
As Noted



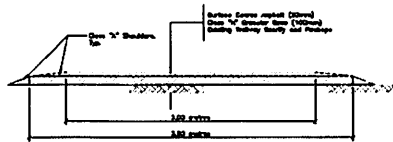
TYPICAL ROAD SECTION - WARD STREET & GARRETT DRIVE  
SCALE - 1 : 50



TYPICAL ROAD SECTION - WARD STREET & GARRETT DRIVE  
SCALE - 1 : 50



SKIPLAP JOINT - NEW ASPHALT TO EXISTING ASPHALT  
SCALE - 1 : 25



TYPICAL TRAIL SECTION  
SCALE - 1 : 50

NOTES

- Do not scale from drawing
- Unless otherwise noted, all dimensions are in meters.

01/20/22	Issued for Circulation	01
01/20/22	Issued for Tender	02
01/20/22	Issued for Bidding	03
01/20/22	Issued for Construction	04



Town of Conder  
Planning and Development Department  
100 Elizabeth Dr., Conder, N.S. B1V 1S7  
Telephone (902) 854-6100 Fax (902) 854-6101

Project  
Infrastructure Upgrading 2022  
Street Resurfacing

Drawing Title  
Miscellaneous Details

Drawn By T. Mansoury	Checked By As Noted
Date May 16, 2022	Sheet Number 2 of 2
Date Plotted May 16, 2022	Checked By L. Newman

Drawing Number:  
22-204-1