



# THE PORT OF JOHNSTOWN MANAGEMENT COMMITTEE

THE TOWNSHIP OF EDWARDSBURGH CARDINAL

Meeting of November 20, 2023 – 6:30 pm

South Edwardsburgh Community Centre - Johnstown, Ont.

## AGENDA

1. Call to Order
2. Approval of Agenda
3. Disclosure of Pecuniary Interest & the General Nature Thereof
4. Delegations and Presentations
5. Minutes of the previous POJ Committee Meeting
  - Meeting October 23, 2023
6. Business Arising from Previous PMC Minutes (if any)
7. Discussion item
8. Action/Information Items
  - a) Grain Operations Report
  - b) Maintenance Report
  - c) Capital Projects Report
  - d) Financial Report
  - e) Vessel Traffic Report
  - f) Health and Safety Report
  - g) GM Report
  - h) 2023 Financial Audit
9. Approval of Disbursements – Port accounts
10. Council Inquiries or Notices of Motion
11. Chair's Report
12. Question Period
13. Closed Session
  - Section 239(2)(d) Labour relations or employee negotiations; Specifically:  
Collective Bargaining Update and Closed session minutes from June 19, 2023
14. Report out of Closed Session
15. Adjournment

**MINUTES**  
**PORT OF JOHNSTOWN MANAGEMENT COMMITTEE**  
**SOUTH EDWARDSBURGH COMMUNITY CENTRE - JOHNSTOWN**  
**MONDAY OCTOBER 23, 2023**  
**6:30 PM**

Present: Deputy Mayor Stephen Dillabough, Chair  
Tory Deschamps, Mayor  
Councillor Chris Ward  
Councillor Joseph Martelle  
Councillor Waddy Smail  
Randy Stitt, Advisory Member  
Frank McAuley, Advisory Member  
Clint Cameron, Advisory Member  
Regina Hernandez, Advisory Member

Staff: Dave Grant, CAO  
Sean Nicholson, Treasurer  
Robert Dalley, General Manager  
Kevin Saunders, Operations Manager  
Mike Moulton, Operations Manager  
Rebecca Williams, Clerk  
Candise Newcombe, Deputy Clerk  
Rhonda Code, Office Manager

1. Call to Order

Deputy Mayor Dillabough called the meeting to order at 6:30 p.m.

2. Approval of Agenda

**Moved by:** T. Deschamps

**Seconded by:** C. Ward

That Committee approves the agenda as presented.

Carried

3. Disclosure of Pecuniary Interest & the General Nature Thereof – None

4. Delegations and Presentations – None

5. Minutes of the Previous POJ Committee Meeting

a) Regular Meeting – September 18, 2023

**Moved by:** W. Smail

**Seconded by:** J. Martelle

That Port Management Committee receives and approves the minutes of the Port Management Committee meeting dated September 18, 2023.

Carried

6. Business Arising from the Previous PMC Minutes (if any) – None.

7. Discussion Items

a) Port Day 2024

Members noted their interest in hosting the Port Day 2024. Discussion was held on hosting a vessel at the Port, tentative dates, and incorporating local community groups in the organization of the event. It was noted that June 22, 2024 will be the tentative date for Port Day.

8. Action/Information Items

a) Grain Operations Report

Port staff provided an overview of the monthly operations report and highlighted the following areas: overall inventory levels, monthly traffic, grain received/shipped, identified where wheat consumption is concentrated, and wheat capacity.

Committee discussed working additional weekend hours with Ingredion Inc., the increase in labour hours, quality report ratings and what impacts the reporting, and tonnage per truck load of wheat.

b) Maintenance Report

Port staff provided an overview of the monthly report and there was a general discussion on the following topics: weekly and monthly maintenance/electrical work completed, the automated bin system, and the labour and quality report.

c) Capital Projects Report

Committee was provided a summary of the report and discussed the Port warehouse invoice amount, elastomeric coating test area on grain elevator, the reason for increased labour hours, current labour demand at the Port, and the strategy for obtaining additional natural gas servicing through the Ministry.

d) Financial Report

Committee was provided with a brief overview of the monthly revenue and expenses and year to date budget to actual numbers. Committee discussed the following: meter reading discrepancies with the natural gas invoicing,

average monthly costs of natural gas services, and reviewed the investment report and the budget process.

e) Vessel Traffic Report

Committee reviewed the traffic report and discussed drafting a report on number of ships at berth based on various products and the reduced timing on vessel loading due to new spouts.

f) General Manager's Report

Committee reviewed the report and discussion was held on the timeframe to utilize the Federal funding for the grain dryer, the estimated timeline for the P & H grain storage facility development, details of contract agreement negotiations with Greenfield Global Inc., and the parameters of participating in the federal temporary foreign worker program.

Members discussed the anticipated working life left with the current grain dryer, availability of additional natural gas supply, the purchase plan for the new grain dryer based on the available gas supply, and the average life of a grain dryer.

There was discussion regarding benefits of providing the drying services versus the revenue gained, new grain dryer efficiency, and the possible use of a stored gas reserve to accommodate the additional natural gas required for the new dryer.

Members noted the potential St. Lawrence Seaway strike and the possible impacts the strike may have on vessels and the Port of Johnstown.

**Moved by:** T. Deschamps

**Seconded by:** C. Ward

That the Port of Johnstown Management Committee received and reviewed items 8. a) Grain Operations Report, b) Maintenance Report, c) Capital Projects Report, d) Financial Report/Investment Update, e) Vessel Traffic Report, and f) General Manager's Report.

Carried

g) Marina Waterfront Project # 324-022

Committee was provided with a summary of the report and discussed the following areas: Port maintenance liability, possible tenant contributions to the project completion, future benefits to the businesses in the area, accessibility requirements, tender advertising, the possibility of the Port acquiring the leased businesses in future, leaving availability of future expansion and not limiting future agri-tourism opportunities.

**Moved by:** T. Deschamps



**Seconded by:** C. Ward

That the Port Management Committee:

1. Awards the 2023 Marina Waterfront Repair Project #324-022 to Kehoe Marine Construction Ltd. in the amount of \$126,917.00 excluding HST with a contingency of 25% for engineering and potential overages; and
2. Authorizes the Port General Manager accepts in writing the contractor tender on behalf of the Port of Johnstown.

9. Approval of Disbursements – Port Accounts

Members clarified the 10% hold back for the bin wall project.

**Moved by:** C. Ward

**Seconded by:** W. Smail

That Port of Johnstown Management Committee approves payment of Port invoices circulated and numbered as follows:

Withdrawals Total:	\$134,473.10	
Batch 18 EFT	\$26,021.89	
Batch 19 CHEQUES	\$332,036.69	
Batch 20 EFT	\$343,871.97	
Batch 21 CHEQUE	\$325.44	
Total of Direct Withdrawal & Batch Listings:	\$836,729.09	Carried

10. Councillor Inquiries/Notices of Motion

Mayor Deschamps clarified that the Port of Johnstown financial contribution obligations to the Aquatarium for the Port display were fully met and noted possible future marketing tool contribution opportunities.

Ms. Hernandez suggested review of the current Port of Johnstown website and marketing for a possible update.

11. Chair's Report

The Chair reported on the following:

- Attended the H2O conference
- Noted the sale of Logistec to a private company.
- Highlighted a future meeting with the Ogdensburg Port Authority regarding possible collaboration efforts.

- 12. Question Period – None
- 13. Closed Session - None
- 14. Adjournment

**Moved by:** T. Deschamps  
**Seconded by:** C. Ward

That the Committee meeting adjourns at 8:40 p.m.

Carried

These minutes were approved by Port Management Committee this \_\_\_ day of \_\_\_\_\_, 2023.

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**Chair**

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**Deputy Clerk**

# GRAIN OPERATIONS REPORT

## October 2023

Overall grain inventory for the month of October ended at 120,444 MT. The Port was very busy receiving soybeans. Wheat shipments continued to be high.



### Summary of traffic for Oct:

- Received a total of 103,545 MT of grain via truck. (@2,580 trucks)
- Shipped a total of 14,166 MT of grain via truck.
- Shipped a total of 51,064 MT of grain via vessel.
- Shipped a total of 540 MT of grain via rail.

Port staff worked two weekends, Oct. 6th and Oct 30<sup>th</sup> for Greenfield.

Loaded the CSL Manitoulin and the CSL Whitefish Bay Oct 14-17<sup>th</sup>.

**RECORDABLE INCIDENTS/INJURIES**

YEAR	LOST WORK	RESTRICTED WORK	MEDICAL TREATMENT	TOTAL RECORDABLES	FIRST AID	NEAR MISS	LEARNING EVENT
2023	0	0	1	1	0	0	0
2022	0	0	0	0	2	0	2
2021	0	0	0	0	0	0	2
2020	1	0	3	4	1	1	3
2019	1	1	0	2	2	1	3
2018	1	0	1	2	1	1	2
2017	1	3	0	4	2	1	6

**LABOUR REPORT**

CATEGORY	CURRENT YEAR		PREVIOUS YEAR	
	MONTH	YEAR	MONTH	YEAR
LABOUR HRS (OPERATIONS)	4,214	29,958	3,893	24,579

Labour Variance to 2022: 2023 Budget included an additional 3 employees +6,240 hours – for reference, page 3, “Budget 2023 Revenue and Expense Summary” under additional comments.

**QUALITY REPORT**

CANADIAN GRAIN COMMISSION RATING		1	2	3	4	5	6	7
	CURRENT YEAR	FEB-AAA	APR-A	MAY-A	JUL-AA	SEPT-A		
	PREVIOUS YEAR	MAR-AAA	APR-AAA	MAY-A	JUNE-B/A	AUG-AA	OCT-A	DEC-A

# MAINTENANCE REPORT

Nov. 2023

Work in the maintenance area during the month included the following:

- Conducted monthly Premise Inspection as per GMP requirements.
- Prepare bobcats and maintenance truck for winter use.
- Replaced paddle sweep chain and idler shafts of annex bin 9 paddle sweep.
- Replaced bottom of #15 spout from the cleaner floor to lofter #7. The new spouting was lined with urethane liner at this time.
- Replaced 1 main bearing of #7 tripper.
- Installed dust collection points at loaders of 5, 6 and 7 conveyor belts. These were installed to improve dust collection at the points where grain is loaded onto the conveyor belts.
- Items from work order log.
- Weekly and monthly dust system inspections and maintenance.

Work in the electrical area included the following:

- Worked with millwrights as required.
- Worked with GTR scales to determine the issue with #8 scale. The problem was the power supply to the Mettler Toledo scale controller. The power supply was changed at this time.
- Replaced bearings and gaskets of heating boiler condensate return pump.
- Repaired electrical outlet at binfloor bin 413.
- Replaced motor on the wet drag conveyor to the dryer. Motor bearings had become noisy. Bearings will be changed in the motor and kept as a spare for this application.
- Grain handling equipment checks while vessel loading.
- Items from work order log.

2023 CAPITAL BUDGET

	Capital Spending	2023 Budget Amount	Remaining Projects budget forecast for 2023	2023 Budget moved to 2024	2023 Actual	Status	Completion	Project Lead
1	Paving Projects	\$ 450,000			\$ 316,806	Completed	Q3	Robert
2	Rail Repair	\$ 75,000			\$ 56,659	Completed	Q2	Mike
3	New Garage or raise roof on existing garage	\$ 150,000	\$ 150,000			Reviewing Quotes	Q4	Mike
4	Ditch Drain at Marina/Restaurant	\$ 150,000	\$ -	\$ 150,000		Part of drainage study - moved to 2024	2024	Robert
5	POJ Warehouse - Land Development /Finish Windows(carryover 2022)	\$ 355,950	\$ 10,000		\$ 298,775	Completed - waiting for final invoice	Q4	Robert
6	Marina Waterfront	\$ 250,000	\$ 175,000	\$ 75,000	\$ 4,393	Waiting for permits - walkway moved to 2024	Q4	Robert
7	Dredging Berth 5 (loading berth)	\$ 275,000			\$ 253,376	Completed	Q3	Robert
8	Repairs and modifications to Track Shed (Truck Receiving/Shipping) (includes \$65,000 carryover 2022)	\$ 2,300,000	\$ -	\$ 2,300,000	\$ 9,013	RFP closed Nov. 14 - No bids received.	2024	Kevin
9	Bin Wall Repair Project - Finish behind new spouts, exterior basement walls (carryover 2022)	\$ 285,000			\$ 313,729	Completed	Q3	Robert
10	Dust system	\$ 100,000	\$ 5,000		\$ 33,374	Collection boots and gates finished. Waiting for additional parts.	Q3/Q4	Mike
11	Transfer Chute West End (New valve and spouting for #7 Belt) (carryover 2022)	\$ 75,000			\$ 63,497	Completed	Q2	Jeff
12	Generator repair (carryover 2022)	\$ 100,000	\$ 25,000		\$ 54,156	Generator on new pad. Waiting for final connection.	Q3	Jeff
13	Exterior covering for elevator	\$ 100,000			\$ 112,024	Completed	Q3	Mike
14	Automate basement bin valves (includes \$400,000 carryover 2022)	\$ 600,000	\$ 45,000		\$ 849,215	Complete, waiting on final invoice	Q3	Kevin
15	New electrical feeder cables for rail scale house	\$ 180,000	\$ 30,000		\$ 219,407	Complete. waiting on final invoice	Q3	Jeff
16	Replace bobcat with new Telehandler	\$ 190,000	\$ 163,000		\$ 179	Unit arrived at dealer. Delivery expected Nov. 21.	Q3	Jeff
17	Expand Rail to Uplands II - Phase I	\$ 1,000,000	\$ -	\$ 1,000,000		Moved to 2024 - depends on new business plans	2024	Robert
18	New Grain Dryer / wet bins plus Replacement Dryer	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 720	RFP released - closing date Nov. 29	2024	Kevin
19	Mineral oil applicator for lofters	\$ 50,000	\$ -	\$ 50,000		Moved to 2024	2024	Mike
20	Connect #5 scale to Bin 601 (carryover 2022)	\$ 25,000			\$ 8,048	Completed	Q2	Jeff
21	Replacement of Aerators	\$ 50,000			\$ 12,600	Complete.	Q3	Jeff/Mike
22	New buckets for lofter	\$ 40,000			\$ 37,285	Completed	Q3	Jeff
23	New chain for #6 drag conveyor	\$ 20,000			\$ 17,319	Complete	Q3	Jeff
24	New auger for dust system	\$ 20,000			\$ 15,451	Completed	Q3	Jeff
25	New scale gates for marine scales	\$ 30,000	\$ 5,000		\$ 15,381	Complete. waiting on final invoice	Q3	Kevin
26	New life line for rail car loading	\$ 21,000			\$ 14,474	Completed	Q2	Jeff
<b>Total Capital Budget 2023 including 2022 carryover</b>		<b>\$ 10,891,950</b>	<b>\$ 608,000</b>	<b>\$ 7,575,000</b>	<b>\$ 2,705,880</b>			

Updated forecast for 2023 Project spending	\$	3,313,880
Updated 2023 projects carryover to 2024	\$	7,575,000
Total forecast 2023 projects (including 2024 carryover)	\$	10,888,880

# Financial Report Month ending October 31, 2023

**Summary:**

Revenue for the month was \$2.26 million which is slightly lower than budget by \$43k and October 2022 by \$104k.

Expenses were \$513k for the month, which is an increase of \$15k compared to last year but kept under budget by \$28k.

Year-to-date revenue numbers remain strong and continue to stay above 2022 totals by \$507k and well above budget by \$850k.

Revenues: Harbour Services: +\$61k Grain Services: +\$317k Rail Services: +\$84k Leases: +\$54k  
 Expenses: Labour: +\$267k Utilities: +\$75k Operating and Admin: +\$739k (Municipal Payments +\$176k, Material & Supplies +\$52k, Outside Services +\$26k, Advertising -\$46k, Administration/Insurance +\$36k)

Year to date surplus is ahead of budget by \$763k.

While the record low inventories throughout the year have impacted revenues by \$714k, this shortfall has been recovered from increased corn throughput, another successful wheat harvest, the ongoing soybean harvest and the start of corn. The result is that the Port is in a good financial position to head into the last couple of months of 2023.

**Management Fees to the Township**

As of October 31, 2023, the port has transferred \$833,333 towards their annual payment of \$1,000,000.

**Actuals/Budget/Previous Year**

Month Ending: October 31, 2023			
	Oct. 2023 Actual	Oct 2023 Budget	Oct. 2022 Actual
Revenue	\$ 2,256,870	\$ 2,300,000	\$ 2,361,206
Expenses	\$ 513,154	\$ 541,261	\$ 497,770
Surplus/Deficit	\$ 1,743,716	\$ 1,758,739	\$ 1,863,436
Year to Date – October 31, 2023			
	YTD 2023 Actual	YTD 2023 Budget	YTD 2022 Actual
Revenue	\$ 7,959,855	\$ 7,110,000	\$ 7,453,092
Expenses	\$ 4,539,275	\$ 4,452,605	\$ 3,800,593
Surplus	\$ 3,420,580	\$ 2,657,395	\$ 3,652,499

**Accounts Receivables/Payables (Trade/HST)**

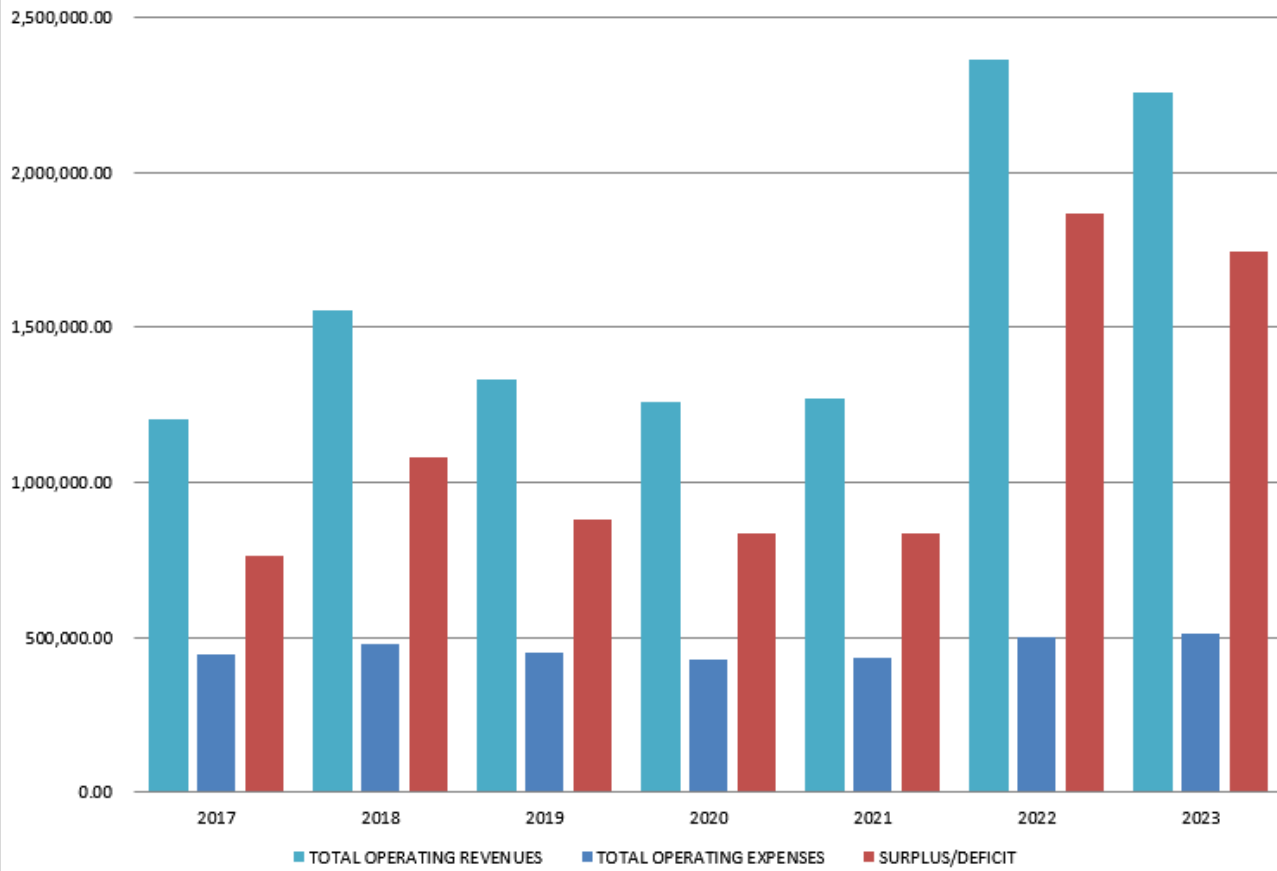
The Port’s receivables are in good shape with outstanding invoices 30 days and under.

Receivables: \$1,142,897

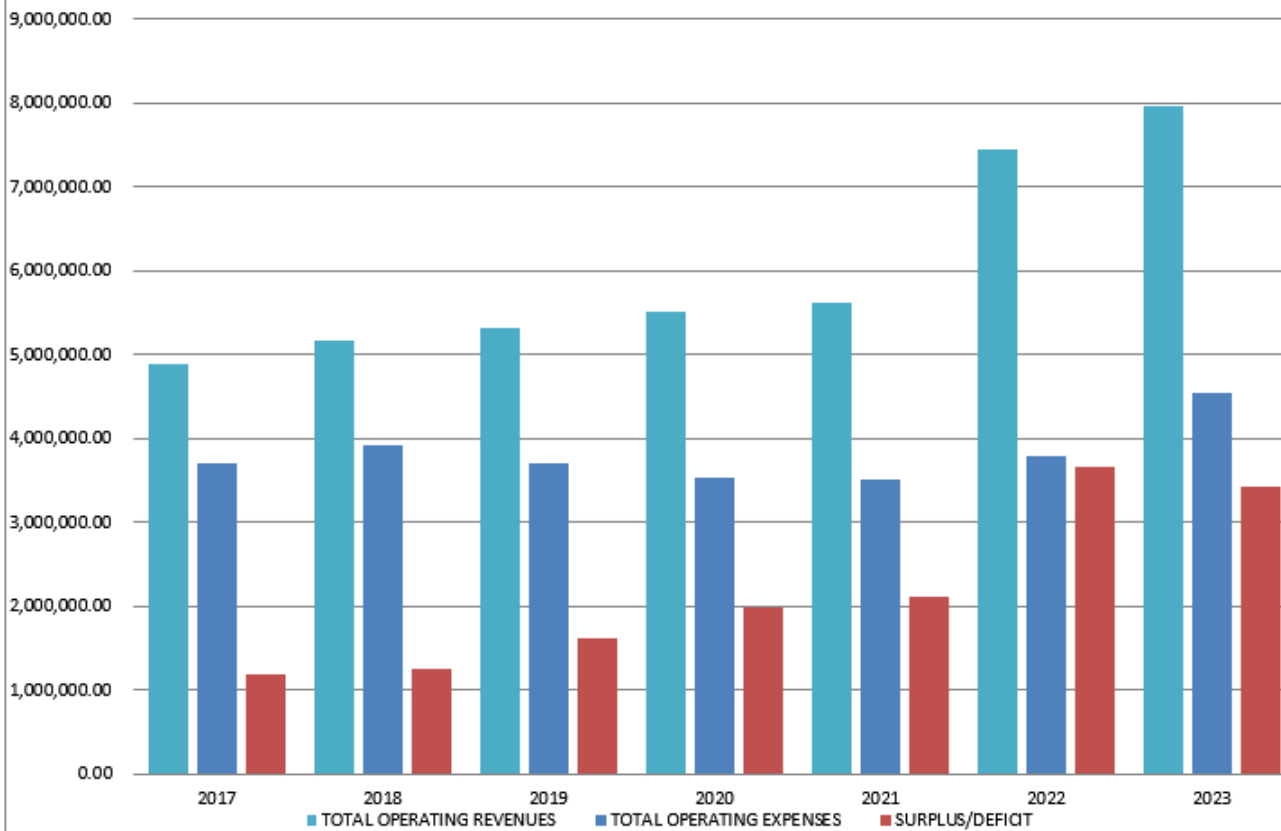
Payables: \$458,801

Cash on Hand: \$7,768,972

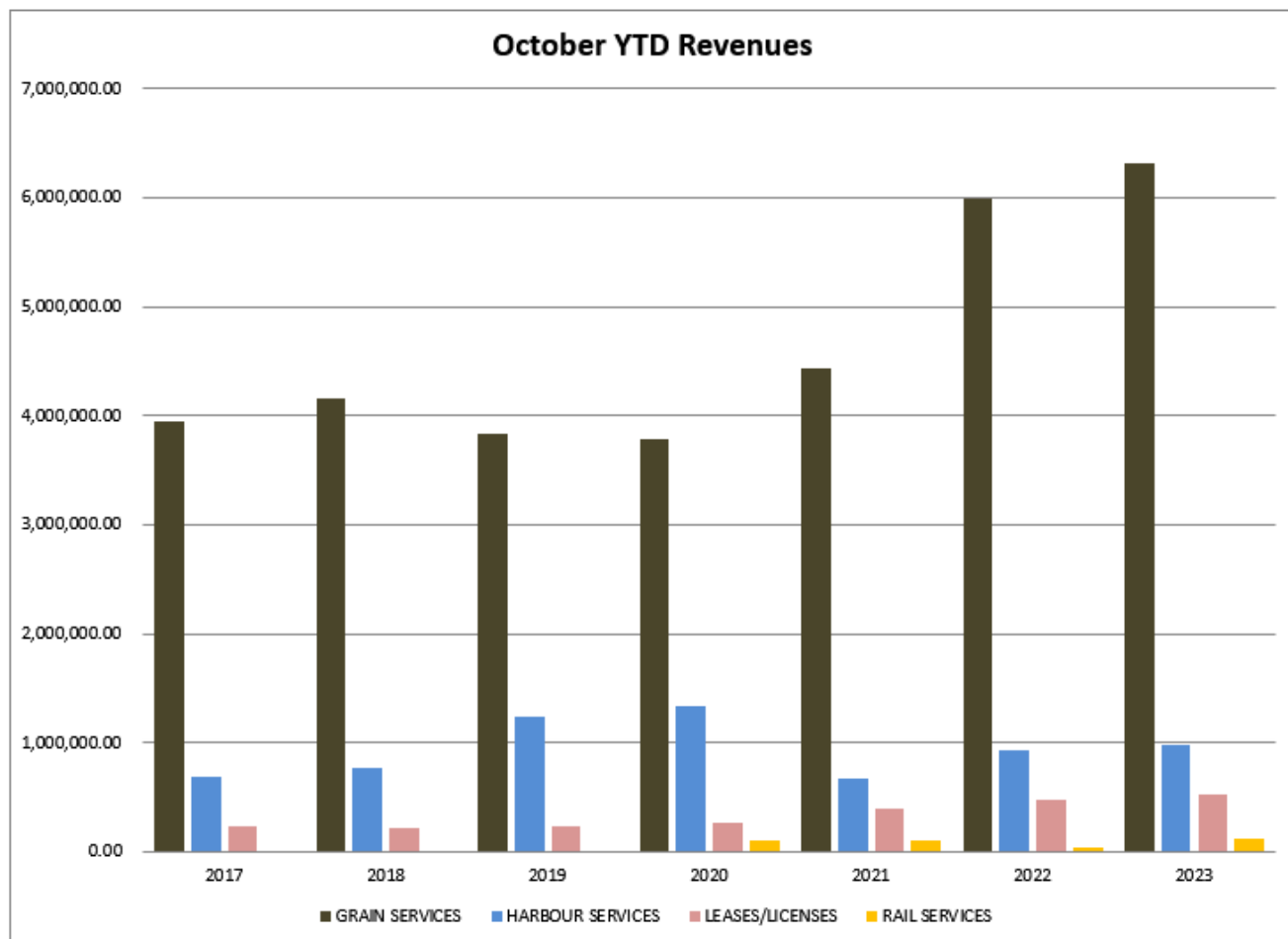
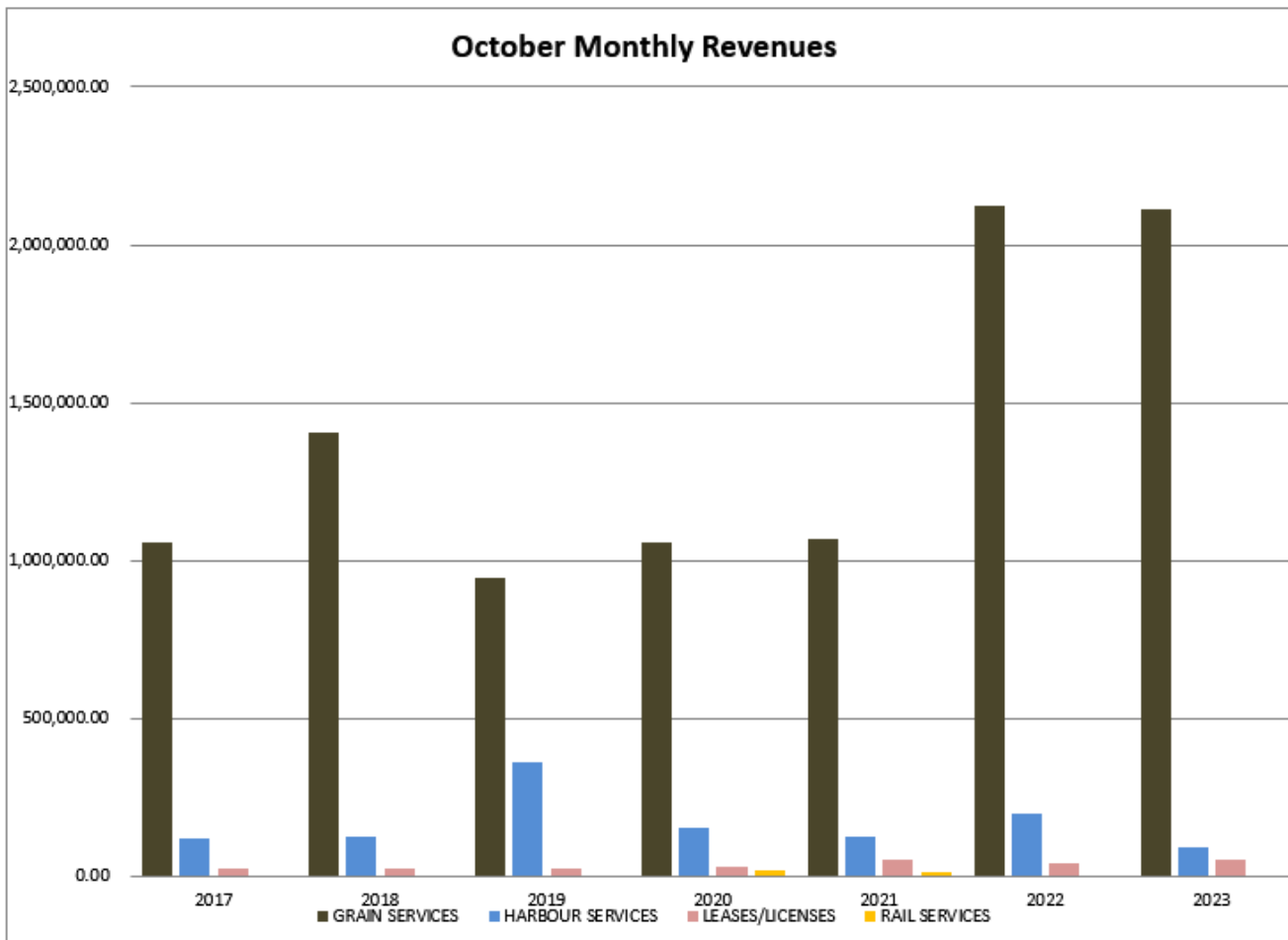
### October Monthly Revenue/Expenses/Surplus



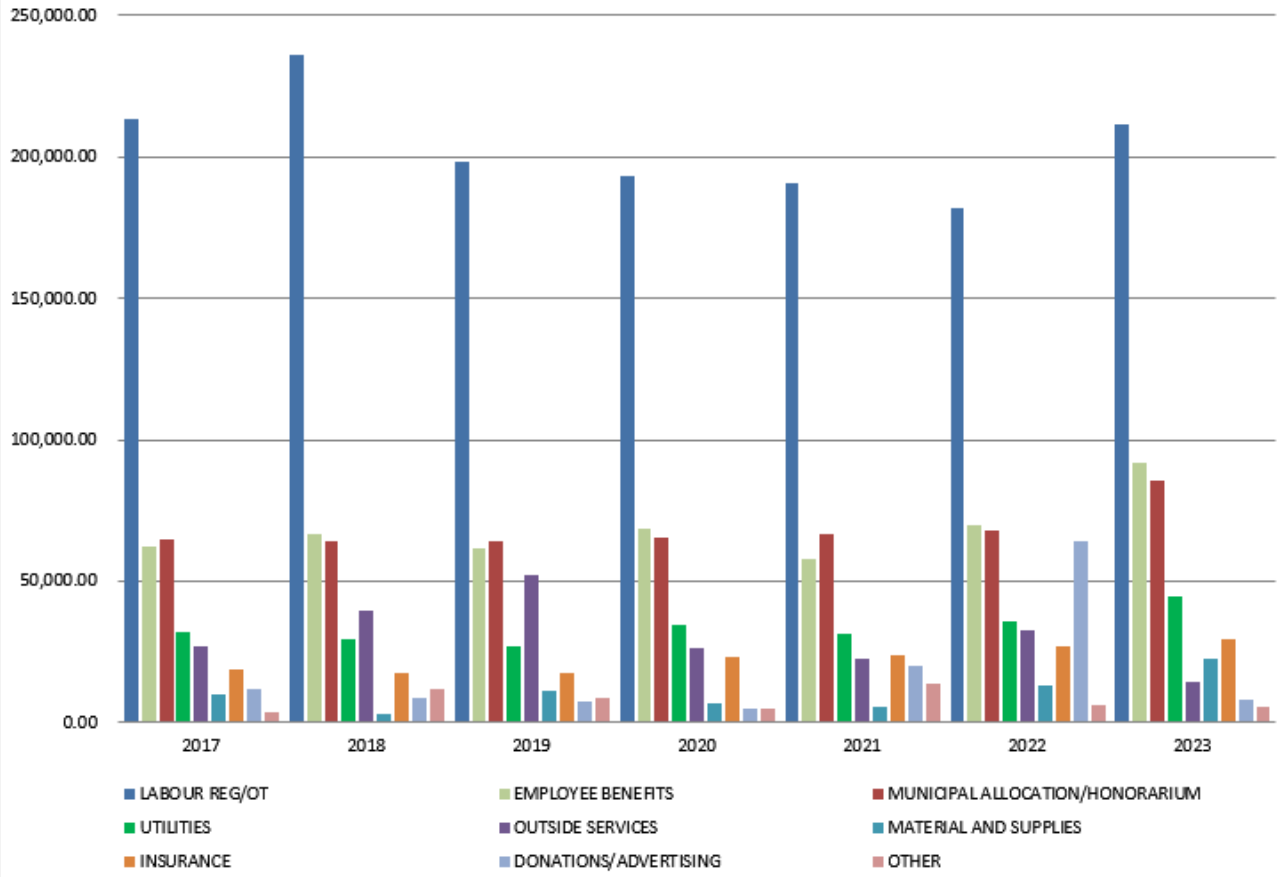
### October YTD Revenue/Expense/Surplus



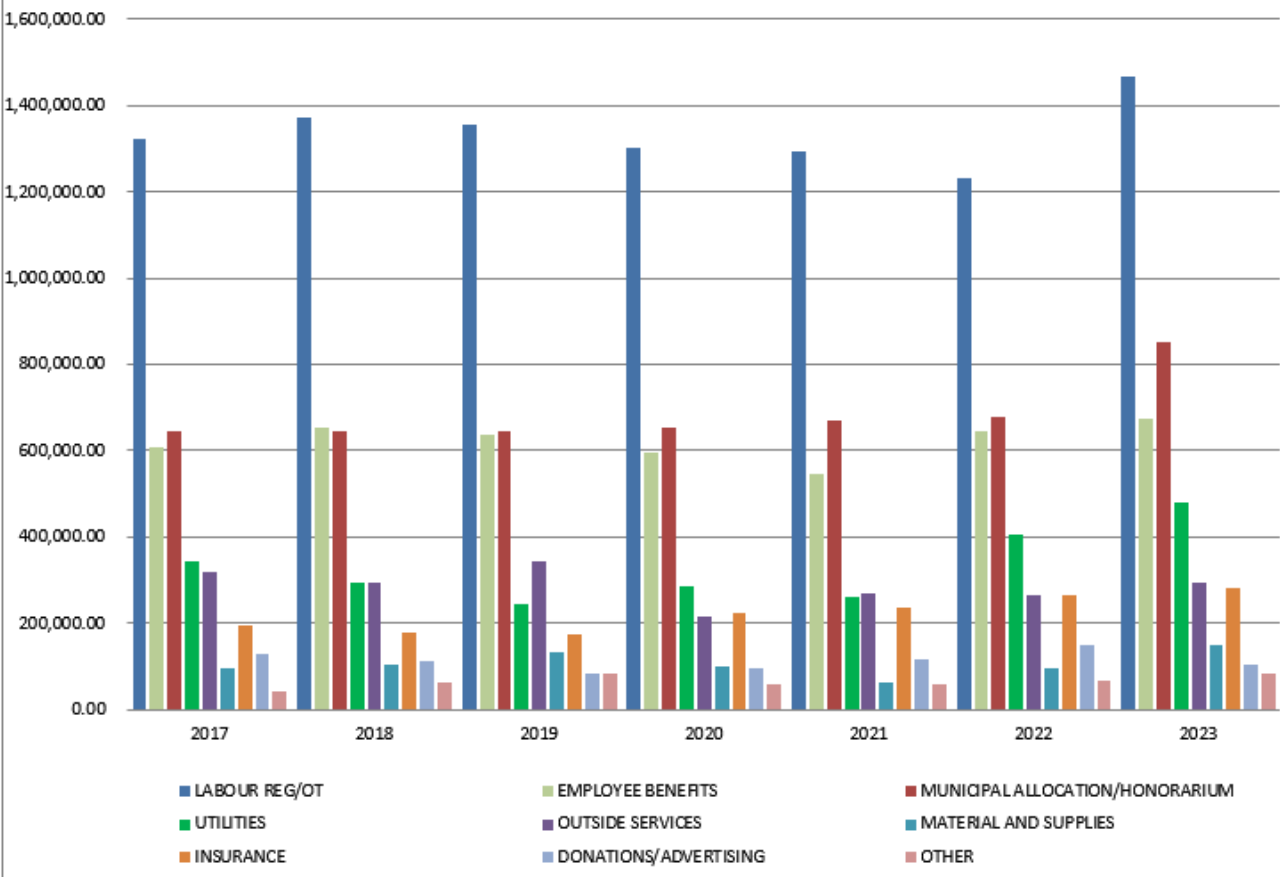




### October Monthly Expenses



### October YTD Expenses



YEAR TO DATE VESSEL TRAFFIC REPORT

Month Ending: October 31, 2023

**HARBOUR TERMINAL REPORT**

WHARF TRAFFIC		INWARD	OUTWARD	TOTAL CURRENT YEAR	TOTAL PREVIOUS YEAR
GRAIN	FOREIGN		89,291	<b>89,291</b>	3,713
	DOMESTIC		51,064	<b>51,064</b>	21,618
SALT	FOREIGN	94,886		<b>94,886</b>	11,035
	DOMESTIC	338,392		<b>338,392</b>	318,894
AGGREGATE (STONE)			24,291	<b>24,291</b>	14,254
LIQUID BULK		7,589		<b>7,589</b>	7,491
BREAKBULK/PROJECT CARGO		2,128		<b>2,128</b>	2,523
TOTAL		442,995	164,646	<b>607,641</b>	379,528

SHIPS AT BERTH		INWARD	OUTWARD	LAYOVERS	TOTAL CURRENT YEAR	TOTAL PREVIOUS YEAR
GRAIN	FOREIGN		5		<b>5</b>	1
	DOMESTIC		3		<b>3</b>	2
SALT	FOREIGN				<b>0</b>	1
	DOMESTIC	24			<b>24</b>	13
AGGREGATE (STONE)			1		<b>1</b>	1
LIQUID BULK		1			<b>1</b>	1
BREAKBULK/PROJECT CARGO		1			<b>1</b>	3
MISC*				3	<b>3</b>	9
TOTAL		26	9	<b>3</b>	<b>38</b>	31

\*Misc. vessels include Coast Guard, Cruise, safe harbour, repairs.

Vessel Traffic Commentary

The Port had a total of 4 ships arrive in the month of October, 2 unloaded salt and 2 loaded soybeans.

We currently have 10 vessels scheduled for November, 4 to unload salt and 5 to load soybeans and 1 to load corn.

November 10, 2023

Memo to: Mr. Robert Dalley, General Manager  
From: Mr. John McGeough, P.Eng.

Re: Port of Johnstown Health, Safety, & Environmental Activity Report

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The following health, safety, and environmental activity was conducted by Prevention and Regulatory Solutions Ltd. during 1 day of support from October 16 – November 10, 2023.

- Prepared for and conducted orientation training for 2 new casual employees and sent training records and completed quizzes to Port Administration.

## GENERAL MANAGER'S REPORT – November 20, 2023

- Marina Dock Project # 324-022: Waiting for permitting to proceed.
- Enbridge Meeting – Nov. 16: Port of Johnstown does not have to apply to the OEB (Ontario Energy Board) in order to proceed with the project. The price tag of a new station is estimated to be 2.8 million. The Port has requested a quote which is the next step in this process. Currently their feedback is that we should have a quote for some time in the 1st quarter. A letter was sent requesting that it is received prior to our January 22, 2024 meeting. *Please see attached correspondence at the end of this report.*
- ODS Marine – Engineer is now reviewing the video footage and is preparing a report.
- St. Lawrence Seaway strike agreement reached. This has not had a direct impact on the Port as we thankfully had two back-to-back vessels prior to the strike. Thank you to the Mayor, MP and MPP for their support letters.
- Met with Logistec and two fertilizer companies to discuss using the Port of Johnstown for their distribution to Eastern Ontario. A follow-up meeting will take place next week.
- Met with Logistec and representatives from a company from Turkey to discuss bringing in bags of cement. Logistec is putting together a quote.
- Logistec monthly teams meeting call – discussed the above meetings and the potential for rebar that is destined to go out west; to come through the Port.
- Met with MNP natural gas brokers to discuss potential savings in natural gas. Organized a 2<sup>nd</sup> meeting with the treasurer to review on Nov. 21.
- Port GM and Officer Manager took part in a Benefits review organized by the Township's treasurer.
- Participated in the Township's Emergency Review meeting.

**From:** Robert Dalley <[rdalley@portofjohnstown.com](mailto:rdalley@portofjohnstown.com)>  
**Sent:** Thursday, November 16, 2023 3:57:20 PM  
**To:** Brian Lennie <[Brian.Lennie@enbridge.com](mailto:Brian.Lennie@enbridge.com)>  
**Cc:** Michelle Rogers <[Michelle.Rogers@enbridge.com](mailto:Michelle.Rogers@enbridge.com)>; Mingxing Jin <[Mingxing.Jin@enbridge.com](mailto:Mingxing.Jin@enbridge.com)>  
**Subject:** [External] RE: Follow up to discussion: Enbridge Gas

Thank you, Brian.

The Port of Johnstown would like to proceed with the next phase of this work as described below. It is imperative that we get this quote completed as soon as possible.

I had the misunderstanding that this is what Enbridge was working on for the past 3 months. This project ties in directly to our Grain Dryer Project which we cannot action without your piece of the puzzle.

Ideally, we would like to bring forward to council for a decision on whether to proceed at the Jan. 22, 2024 meeting. Please do whatever you can to expedite this.

I greatly appreciate the time you took to explain the situation and understanding the extremely tight deadline we have to have our dryer up and running for the 2024 harvest.

Thanks again.

**From:** Brian Lennie <[Brian.Lennie@enbridge.com](mailto:Brian.Lennie@enbridge.com)>  
**Sent:** Thursday, November 16, 2023 2:56 PM  
**To:** Robert Dalley <[rdalley@portofjohnstown.com](mailto:rdalley@portofjohnstown.com)>  
**Cc:** Michelle Rogers <[Michelle.Rogers@enbridge.com](mailto:Michelle.Rogers@enbridge.com)>; Mingxing Jin <[Mingxing.Jin@enbridge.com](mailto:Mingxing.Jin@enbridge.com)>  
**Subject:** Follow up to discussion: Enbridge Gas

Hi Robert,

Thank you for the time today.

As discussed:

- Enbridge's high-level estimate to proceed with work to get the Port the full required gas load for the existing 46 and new 72 dryers is estimated to cost \$2.8M
- No OEB leave to construct application is required.
- Depending on when and if the Port fully commits to proceed, construction could occur in 2024
- What Enbridge requires from the Port at this time:
  - 1) an email in response authorizing Enbridge to proceed with design work towards providing the Port with a final detailed cost estimate
- once the detailed estimate is complete it would be provided to the Port
- Estimated Enbridge would provide this quote to the Port in Q1 2024
- Once this final quote is presented:
  1. Port would have to provide a yes or no answer on whether you wish Enbridge to proceed with construction
  2. Port would be asked at that time to provide the required financial contribution to proceed with construction.

Thanks,  
Brian

**Township of Edwardsburgh Cardinal  
Action Item**

**Committee:** Port Management

**Date:** November 20, 2023

**Division:** Port of Johnstown

**Topic:** 2023 Financial Audit

**Background:** The Port of Johnstown operates as a separate division of the township and has separate financial accounts and therefore has their own financial statements.

Prior to the start of the auditor's process, a preaudit package is to be issued to the Port Management Committee detailing the scope of work and fees. This package is similar to the package that would have been received as part of the township's auditing process.

Included is the Engagement Letter of Audit Responsibilities, Objectives, Scope and Limitations addressed to and signed by Port GM for your information.

**Recommendation:**

- That the Port Management Committee recommend that Committee and Council receives and approves the 2023 Audit Service Plan presented by MNP LLP Chartered Accountants

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Robert Dalley  
General Manager  
Port of Johnstown



# Port of Johnstown

2023 Audit Service Plan

Report to Port Management Committee

December 31, 2023

Marc Normand, CPA, CA  
T: (613) 691-4254  
E: marc.normand@mnp.ca



Wherever business takes you

MNP.ca



# Audit Service Plan Overview

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We are pleased to present our Audit Service Plan for Port of Johnstown (the "Company") which outlines the strategy we will follow to provide the Company's Port Management Committee with our Independent Auditor's Report on the December 31, 2023 financial statements. We are providing this Audit Service Plan to the Port Management Committee on a confidential basis. It is intended solely for the use of the Port Management Committee and is not intended for any other purpose. Accordingly, we disclaim any responsibility to any other party who may rely on this report.

Additional materials provided along with this plan include both our Engagement Letter and draft Independence Communication. Our Engagement Letter is the formal written agreement of the terms of our audit engagement as negotiated with management and outlines our responsibilities under Canadian generally accepted auditing standards. Our draft Independence Communication formally confirms in writing MNP's independence.

We confirm to Port Management Committee that we are independent of the Company. Our letter to Port Management Committee discussing our independence will be included at the conclusion of the audit.

## Topics for Discussion

We are committed to providing superior client service by maintaining effective two-way communication. Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- Any other issues and/or concerns
- Fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual, suspected or alleged fraud
- The management oversight process
- Your specific needs and expectations

## The MNP Audit Approach

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### Audit Materiality

The scope of our audit work is tailored to reflect the relative size of operations of the Company and our assessment of the potential for material misstatements in the Company's financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures). In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the Company;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.



We propose to use \$400,000 as overall materiality for audit planning purposes.

# Auditor’s Approach to Internal Control

For the December 31, 2023 audit, we are planning to place no reliance on the Company’s accounting system. This level of reliance is consistent with the prior year end, and will involve mainly substantive tests of details.

## Key Changes and Developments

Based on our knowledge of the Company and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed giving consideration to these factors.

ISSUES AND DEVELOPMENTS	SUMMARY
 <b>NEW REPORTING DEVELOPMENTS</b>	<ul style="list-style-type: none"> <li>• IAS 1 Presentation of Financial Statements (January 2020 Amendment)</li> <li>• IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors (February 2021 Amendment)</li> <li>• IFRS 7 Financial Instruments: Disclosures and IAS 7 Statement of Cash Flows (Amendments)</li> <li>• IFRS 16 Leases (September 2022 Amendments)</li> <li>• IFRS 17 Insurance Contracts (New, including Amendments subsequently issued in June 2020 and December 2021)</li> <li>• IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements (Amendments)</li> <li>• IAS 1 Presentation of Financial Statements (October 2022 Amendments)</li> </ul>
 <b>NEW ASSURANCE DEVELOPMENTS</b>	<ul style="list-style-type: none"> <li>• CAS 220 Quality Management for an Audit of Financial Statements (Amendment)</li> </ul>

Detailed information on Key Changes and Developments are included as Appendix A.

# Risk Assessment

Our audit process focuses on significant risks identified during the pre-planning and planning and risk assessment stage, ensuring that audit procedures are tailored to your specific circumstances and appropriately address those risks.

Based on the preliminary risk assessment procedures performed, we have identified the following significant and high risks which will be addressed during our audit. We have also outlined the proposed audit response to address those risks. We will update our risk assessment as the audit progresses for additional risks identified and will inform management of any additional significant risks identified.

SIGNIFICANT RISK AREA	PROPOSED AUDIT RESPONSE
<p>Management override of internal controls</p>	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we perform the following procedures:</p> <ol style="list-style-type: none"> <li>1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements</li> <li>2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable</li> <li>3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets</li> </ol>
<p><b>Revenue</b></p> <p>These is a presumed risk of fraud in revenue recognition on all audits. We have assessed this risk as relating to the cut-off assertion, whereby revenues could be recorded in the incorrect period.</p>	<p>MNP will test cut-off to gain a high degree of comfort over revenues being recorded in the proper period as well as testing journal entries posted by management with any unusual account combinations affecting revenue.</p>
<p><b>Management override of controls</b></p> <p>There is a presumed risk of management override of controls in all entities</p>	<p>MNP will test journal entries posted by management throughout the year based on criteria set by the audit engagement team.</p>

## Audit Team

Team member continuity is important in developing a solid relationship with the Company, as well as to understanding your business, risks and processes. We also know team member turnover results in lost knowledge. While some team member transition likely is inevitable, we work at reducing this through our promoting practices, learning and training, working closely with team members on career growth and development, and valuing our professionals.

In order to ensure effective communication between the Port Management Committee and MNP, we outline below the key members of our audit team that will be responsible for the audit of Port of Johnstown and the role they will play:

RETURNING TEAM MEMBERS	CONTACT INFORMATION
Ian Murphy, CPA, CA, Partner	E: Ian.Murphy@mnp.ca
Marc Normand, CPA,CA, Partner	E: Marc.Normand@mnp.ca

NEW TEAM MEMBERS	CONTACT INFORMATION
James McRae, CPA, Manager	E: James.mcrae@mnp.ca

Our partners and senior management are committed to providing you with the highest level of attention and oversight throughout the terms of this engagement, reflecting MNP's staffing model and client service philosophy. Through consistent attention from leaders, our engagement team will maintain responsibility and authority over all matters of the engagement and will drive service delivery and issue resolution. In addition, the engagement team will be actively involved and have hands-on involvement with service delivery, ensuring engagement objectives will be met.

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other MNP professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit.

Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties' needs are met.

## Timing of the Audit

KEY DELIVERABLE	EXPECTED DATE
Planning procedures	December 4, 2023 to December 8, 2023
Year-end fieldwork procedures	January 29, 2024 to February 2, 2024

KEY DELIVERABLE	EXPECTED DATE
Draft year-end financial statements to be discussed with management	February 28, 2024
Presentation of December 31, 2023 Audit Findings Report to Port Management Committee	March 31, 2024
Presentation of Management Letter to the Port Management Committee	March 31, 2024
Issuance of Independent Auditor's Report	March 31, 2024

## Fees and Assumptions

DESCRIPTION	2023 ESTIMATE
Base audit fee	\$ 30,000

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner, so a mutually agreeable solution can be reached.

Invoices will be rendered as work progresses in accordance with the following schedule:

DESCRIPTION	AMOUNT
Progress billing #1 - at start of planning audit procedures	\$ 15,000
Final billing – at start of year-end audit procedures	\$ 10,000
Final billing – upon release of auditor's report	\$ 5,000
<b>Total</b>	<b>\$ 30,000</b>

We look forward to discussing our Audit Service Plan with you, as well as any other matters of interest to you.

Sincerely,

*MNP LLP*

Chartered Professional Accountants

Licensed Public Accountants

encls.

# Appendix A – Key Changes and Developments

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We would like to bring to your attention the following accounting and auditing developments, which may have some impact on your financial reporting.

## Issues and Developments Summary

### New Reporting Developments

#### **IAS 1 Presentation of Financial Statements (January 2020 Amendment)**

In January 2020, the International Accounting Standards Board (IASB) issued amendments to IAS 1 which were incorporated into Part I of the CPA Canada Handbook – Accounting by the Accounting Standards Board (AcSB) in April 2020. The amendments clarify the requirements for classifying liabilities as either current or non-current by:

- Specifying that the conditions which exist at the end of the reporting period determine if a right to defer settlement of a liability exists;
- Clarifying that settlement of a liability refers to the transfer to the counterparty of cash, equity instruments, other assets or services;
- Clarifying that classification is unaffected by management’s expectation about events after the balance sheet date; and
- Clarifying the classification requirements for debt an entity may settle by converting it into equity.

The amendments clarify existing requirements, rather than make changes to the requirements, and so are not expected to have a significant impact on an entity’s financial statements. However, the clarifications may result in reclassification of some liabilities from current to non-current or vice-versa, which could impact an entity’s loan covenants. Because of this impact, the IASB has provided a longer effective date to allow entities to prepare for these amendments.

In July 2020, the IASB issued an amendment to defer the effective date of the amendments by one year from its originally planned effective date to annual periods beginning on or after January 1, 2023 due to the impact of the COVID-19 pandemic. Early application is permitted. The AcSB endorsed the IASB’s amendment to defer the effective date in October 2020.

#### **IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors (February 2021 Amendment)**

In February 2021, the International Accounting Standards Board (IASB) issued amendments to IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* which were incorporated into Part I of the CPA Canada Handbook – Accounting by the Accounting Standards Board (AcSB) in June 2021.

The amendments introduce a new definition of ‘accounting estimates’ to replace the definition of ‘change in accounting estimates’ and also include clarifications intended to help entities distinguish changes in accounting policies from changes in accounting estimates.

The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.

#### **IFRS 7 Financial Instruments: Disclosures and IAS 7 Statement of Cash Flows (Amendments)**

# Appendix A – Key Changes and Developments (continued from previous page)

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In May 2023, the International Accounting Standards Board (IASB) issued disclosure-only amendments to IFRS 7 *Financial Instruments: Disclosures* and IAS 7 *Statement of Cash Flows*. The amendments require entities to disclose sufficient information necessary for users of financial statements to understand the effects of supplier finance arrangements on an entity's liabilities and cash flows, as well as on its liquidity risk and risk management.

The amendments are effective for annual periods beginning on or after January 1, 2024. Earlier application permitted.

## **IFRS 16 Leases (September 2022 Amendments)**

In September 2022, the International Accounting Standards Board (IASB) issued amendments to IFRS 16 *Leases* to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in IFRS 15 *Revenue from Contracts with Customers* to be accounted for as a sale. The amendments were incorporated into Part I of the CPA Canada Handbook in December 2022.

The amendments require a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that it does not recognize any amount of the gain or loss that relates to the right of use it retains. The IASB has not prescribed a particular method for measuring the lease liability. A seller-lessee must apply the amendments retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*.

The amendments are effective for annual reporting periods beginning on or after January 1, 2024. Earlier application is permitted.

## **IFRS 17 Insurance Contracts (New, including Amendments subsequently issued in June 2020 and December 2021)**

In May 2017, the International Accounting Standards Board (IASB) issued a new International Financial Reporting Standard (IFRS) on insurance contracts, IFRS 17 *Insurance Contracts*, which was incorporated into Part I of the CPA Canada Handbook – Accounting in March 2018. IFRS 17 supersedes IFRS 4 *Insurance Contracts*, which was issued as an interim standard in 2004 and allowed entities to account for insurance contracts using a wide variety of accounting practices. IFRS 17 introduces a single principle-based standard to account for all types of insurance contracts to enhance the comparability of financial reporting between entities. The new standard provides guidance on the recognition, measurement, presentation and disclosure of insurance contracts issued. The main features of IFRS 17 include:

- Recognition and measurement of groups of insurance contracts as a combination of the current measurement of the future cash flows and the expected profit over the period that services are provided under the contracts;
- Recognition of profit from a group of insurance contracts over the period the entity provides insurance coverage and as the entity is released from risk, with immediate recognition of a loss if a group of contracts is or becomes loss-making;
- Separate presentation of insurance revenue, insurance service expenses and insurance finance income or expenses;
- An accounting policy choice to either recognize all insurance finance income or expenses for the reporting period in profit or loss, or a portion of insurance finance income or expenses in comprehensive income; and
- An optional simplified measurement approach, the "premium allocation approach", for simpler insurance contracts.

# Appendix A – Key Changes and Developments (continued from previous page)

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In March 2020, the IASB decided to defer the effective date of the standard to annual periods beginning on or after January 1, 2023. Earlier application is permitted for entities that also apply IFRS 9 *Financial Instruments* and IFRS 15 *Revenue from Contracts with Customers*.

In June 2020, the IASB issued final amendments to IFRS 17, which were incorporated into Part I of the CPA Canada Handbook – Accounting in November 2020.

The amendments are summarized below:

- Credit cards contracts and loan contracts that meet specified criteria are excluded from the scope of IFRS 17 and instead accounted for by applying IFRS 9.
- A portion of acquisition costs must be allocated to any related expected contract renewals. Such costs are recognized as an asset until the contract renewals are recognized. The recoverability of the asset must be assessed at each reporting date.
- Companies that prepare interim financial statements have the option to change the estimates made in previous interim financial statements when applying IFRS 17 subsequently, if it considers doing so less costly than keeping the estimates unchanged.
- The expected profit for insurance contract services attributable to insurance coverage and any service related to investment activities (investment-return service) shall be recognized in profit or loss over time.
- An entity is permitted to use the risk mitigation option, when an entity uses reinsurance contracts held or non-derivative financial instruments measured at fair value through profit or loss to mitigate financial risks of insurance contracts with direct participation features.
- An entity that recognizes losses on loss-making insurance contracts on initial recognition shall also recognize a gain at the same time on reinsurance contracts held. The gain is recognized to the extent that those reinsurance contracts held cover the claims of the insurance contracts on a proportionate basis and are entered into before or at the same time the loss-making insurance contracts are issued.
- The presentation of insurance contract assets and insurance contract liabilities on the balance sheet shall be on a portfolio basis rather than groups of insurance contracts.
- Three additional transition reliefs for entities applying the standard for the first time would be provided. These transition reliefs relate to liabilities for claim settlement acquired in a business combination, risk mitigation relationships and the fair value transition option.

The IASB also issued a consequential amendment to IFRS 4 to defer the fixed expiry date for the temporary exemption from applying IFRS 9, so that entities would be required to apply IFRS 9 for annual periods beginning on or after January 1, 2023.

In December 2021, the IASB issued an amendment to IFRS 17 which was incorporated into Part I of the CPA Canada Handbook – Accounting in March 2022.

The narrow-scope amendment provides an optional IFRS 17 transition provision for entities that first apply IFRS 17 and IFRS 9 at the same time to alleviate an expected issue that could otherwise arise due to differences in the transition reliefs provided by IFRS 17 and 9. The amendment relates to financial assets for which comparative information presented on initial application of IFRS 17 and IFRS 9 has not been restated for IFRS 9. Applying the amendment, an entity would be permitted to present comparative information about such a financial asset as if the



# Appendix A – Key Changes and Developments (continued from previous page)

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classification and measurement requirements of IFRS 9 had been applied to that financial asset.

The amendment is effective for annual periods beginning on or after January 1, 2023 coinciding with the effective date of IFRS 17.

## **IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements (Amendments)**

In February 2021, the International Accounting Standards Board (IASB) issued amendments to IAS 1 *Presentation of Financial Statements* which were incorporated into Part I of the CPA Canada Handbook – Accounting and IFRS Practice Statement 2 *Making Materiality Judgements* in June 2021.

The amendments help entities provide accounting policy disclosures that are more useful to primary users of financial statements by:

- Replacing the requirement to disclose “significant” accounting policies under IAS 1 with a requirement to disclose “material” accounting policies. Under this, an accounting policy would be material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that primary users of general purpose financial statements make on the basis of those financial statements.
- Providing guidance in IFRS Practice Statement 2 to explain and demonstrate the application of the four-step materiality process to accounting policy disclosures.

The amendments, which should be applied prospectively, are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted. Once the entity applies the amendments to IAS 1, it is also permitted to apply the amendments to IFRS Practice Statement 2.

## **IAS 1 Presentation of Financial Statements (October 2022 Amendments)**

In October 2022, the International Accounting Standards Board (IASB) issued amendments to IAS 1 which were incorporated into Part I of the CPA Canada Handbook – Accounting in December 2022. The amendments require an entity to disclose, in specified circumstances, information in the notes that enables financial statement users to understand the risk that non-current liabilities with covenants could become repayable within 12 months after the reporting period. As part of the amendments, a provision was added to clarify that only covenants that an entity must comply with on or before the reporting date would affect a liability’s classification as current or non-current, even if compliance with the covenant is only assessed after the entity’s reporting date. Covenants which an entity must comply with after the reporting date would not affect classification of a liability as current or non-current at the reporting date.

The amendments are effective for annual reporting periods beginning on or after January 1, 2024. Earlier application is permitted. An entity that applies these amendments early is also required to apply the January 2020 amendments at the same time, and vice versa.

## **New Assurance Developments**

### **CAS 220 Quality Management for an Audit of Financial Statements (Amendment)**

In May 2021, the Auditing and Assurance Standards Board (AASB) issued the revised CAS 220 *Quality Control for an Audit of Financial Statements* to align with the requirements of ISA 220 *Quality Management for an Audit of*

# Appendix A – Key Changes and Developments (continued from previous page)

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*Financial Statements.* The amendments deal with the specific responsibilities of the auditor regarding quality management at the engagement level for an audit of financial statements, including a particular focus on the roles and responsibilities of the engagement partner. CAS 220 is meant to be scalable for firms of different sizes and for engagements where the nature and circumstances differ.

CAS 220 sets out requirements relating to:

- Leadership responsibilities for managing and achieving quality on audits;
- Relevant ethical requirements, including those related to independence;
- Acceptance and continuance of client relationships and audit engagements;
- Engagement resources;
- Engagement performance;
- Monitoring and remediation;
- Taking overall responsibility for managing and achieving quality; and
- Documentation.

As a result of issuing the amendments to CAS 220, amendments have been made to CAS 300 *Planning an Audit of Financial Statements* and CAS 610 *Using the Work of Internal Auditors*. Editorial changes have been made to other standards.

CAS 220 is effective for audits of financial statements for periods beginning on or after December 15, 2022.

# MADE <sup>IN</sup> CANADA

## And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Wherever business takes you

MNP.ca



Wherever business takes you

[MNP.ca](https://www.mnp.ca)

November 17, 2023

Robert Dalley, General Manager  
Port of Johnstown  
3035 County Road 2  
Johnstown, ON K0E 1T1

Dear Mr. Dalley,:

This letter will confirm the arrangements discussed with you regarding the services MNP LLP ("we" or "MNP") will render to Port of Johnstown (the "Company") commencing with the fiscal year ending December 31, 2023.

### **Our responsibilities**

We will audit the financial statements of Port of Johnstown for the year ended December 31, 2023.

Our audit will be conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we will plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error.

Our responsibilities, objective, scope, independence and the inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards are detailed in Appendix A, which forms part of our mutual understanding of the terms of this engagement.

### **Management's responsibilities**

The operations of the Company are under the control of management, which has responsibility for the accurate recording of transactions and the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards. This includes the design, implementation and maintenance of the system of internal control relating to the preparation and presentation of the financial statements.

Appendix B, which describes in detail management's responsibilities with respect to this engagement, forms part of our mutual understanding of the terms of this engagement.

### **Reporting**

Unless unanticipated difficulties are encountered, our report will be substantially in the form illustrated in Appendix C.

### **Fees and expenses**

Our fees and expenses are discussed in detail in Appendix D.

### **Other matters**

We will, as permitted by the Code of Professional Conduct, provide additional services upon request, in areas such as taxation, leadership and human resource management, communication, marketing, strategic planning, financial

management and technology consulting.

Our standard terms and conditions, included as Appendix E, form part of our mutual understanding of the terms of this engagement. In the event that you choose to terminate this engagement based on the terms outlined in Appendix E, we reserve the right to notify all financial statement users of the change.

These terms will continue in effect from year to year, unless changed in writing.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning the engagement letter to us.

It is a pleasure for us to be of service to you. We look forward to many years of association with you and Port of Johnstown.

Sincerely,

*MNP LLP*

Chartered Professional Accountants  
Licensed Public Accountants

encls.

RESPONSE:

This letter correctly sets forth the understanding of Port of Johnstown.

*Port Kelly*  
Officer Signature

GENERAL MANAGER  
Title

Nov. 17, 2023  
Date

cc: Port Management Committee

## Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations

The following details our responsibilities as auditors and the objective, scope, independence and inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards.

### Our responsibilities, objective and scope

Our audit will be planned and performed to obtain reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. If any of the following matters are identified, they will be communicated to the appropriate level of management:

- Misstatements, resulting from error, other than immaterial misstatements;
- Fraud or any information obtained that indicates that a fraud may exist;
- Material uncertainties related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern;
- Any evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations has occurred;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatements; and
- Related party transactions identified that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

Furthermore, we will consider the Company's system of internal control over financial reporting for the purpose of identifying types of potential misstatement, considering factors that affect the risks of material misstatement, and determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of controls over financial reporting nor to identify all significant deficiencies in the Company's system of financial controls.

### Independence

The Code of Professional Conduct require that we are independent when conducting this engagement. We will communicate to the Port Management Committee any relationships between the Company (including related entities) and MNP that, in our professional judgment, may reasonably be thought to bear on our independence.

If matters should arise during this engagement that can reasonably be assumed to have impaired our independence, we may need to withdraw from this engagement.

### Audit limitations

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. This includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation, structure and content of the financial statements, including disclosures.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of factors such as the use of judgment, selective testing of data, inherent

**Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations** *(continued from previous page)*

limitations of controls, and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material misstatement due to fraud.

While an effective system of internal control reduces the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, we cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The audit of the financial statements and the issuance of our audit opinion are solely for the use of the Company and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party. If our name is to be used in connection with the financial statements, you will attach our independent audit report when distributing the financial statements to third parties.

We ask that our names be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.



## Appendix B: Management Responsibilities

During the course of our audit, you will be required to provide and make available complete information that is relevant to the preparation and presentation of the financial statements, including:

- Financial records and related data, including data relevant to disclosures made in the financial statements;
- Copies of all minutes of meetings of Port Management Committees and council;
- Access to personnel to whom we may direct our inquiries;
- Information relating to any known or possible instances of non-compliance with laws, legislative or regulatory requirements (including financial reporting requirements);
- Information relating to all related parties and related party transactions; and
- Allowing access to those within the Company from whom the auditor determines it necessary to obtain audit evidence.

Management's responsibility with respect to fraud and misstatement includes:

- The design and implementation of internal control for its prevention and detection;
- An assessment of the risk that the financial statements may be materially misstated;
- Disclosure of situations where fraud or suspected fraud involving management, employees who have significant roles in internal control, or others, where the fraud could have a material effect on the financial statements, have been identified or allegations have been made; and
- Communicating your belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In accordance with Canadian generally accepted auditing standards, we will request a letter of representation from management at the close of our audit in order to confirm oral representations given to us and reduce the possibility of misunderstanding concerning matters that are the subject of the representations. These representations are used as evidence to assist us in deriving reasonable conclusions upon which our audit opinion is based.

If the Company plans any reproduction or publication of our report, or a portion thereof, printer's proofs of the complete documents should be submitted to us in sufficient time for our review, prior to making such documents publicly available. It will also be necessary for you to furnish us with a copy of the printed report. Further, it is agreed that in any electronic distribution, for example on Port of Johnstown's website or on designated public document databases, management is solely responsible for the accurate and complete reproduction of our report and the subject matter on which we reported, and for informing us of any subsequent changes to such documents. However, we are responsible to read the documents to ensure accuracy, and consider the appropriateness of other information accompanying the audited financial statements, upon initial posting.

## Appendix C: Illustrative Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Township of Edwardsburgh/Cardinal of Port of Johnstown:

### Opinion

We have audited the financial statements of Port of Johnstown (the "Company"), which comprise the statement of financial position as at December 31, 2023, and the statements of profit and other comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

### Basis for Opinion

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

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

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

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

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

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

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

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

## Appendix C: Illustrative Independent Auditor's Report (continued from previous page)

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

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

Cornwall, Ontario

Chartered Professional Accountants

Licensed Public Accountants

## Appendix D: Fees and Expenses

Our fees are determined on the basis of time spent on the engagement at the tariff rates of various members of our team. Any disbursements will be added to the billing.

The estimate of fees for the audit services to be provided are \$30,000.

Invoices will be rendered as work progresses in accordance with the following schedule:

Progress billing #1 - at start of planning procedures	\$	15,000
Progress billing #2 - at start of year-end procedures	\$	10,000
Final billing - upon release of the Independent Auditor's Report	\$	5,000

In signing this letter, you acknowledge your approval of the above billing schedule and amounts. Invoices expected to be issued that do not adhere to this schedule, or are in excess of the amounts noted above, will be discussed with you for your approval. Fees collected will be applied to overdue invoices first, followed by subsequently issued invoices in order of issuance. If payment is not received in accordance with the above schedule, we will at our discretion cease all work until the scheduled payments are received.

Our estimated fees are based on our past experience and our knowledge of the Company. This estimate relies on the following assumptions:

- No significant deficiencies in the system of internal control which cause procedures to be extended;
- No major unadjusted misstatement(s) or un-reconciled balances;
- Significantly all adjusting entries are completed prior to the trial balance and journal entries being provided to the audit team;
- All management and required staff are available as needed;
- Information and working papers required, as outlined in our letter of fiscal year-end requirements, are provided in the mutually agreed form and timing; and
- There are no changes to the agreed upon engagement timetable and reporting requirements.

We will ask that your personnel, to the extent possible, prepare various schedules and analysis, and make various invoices and other documents available to our team. This assistance will facilitate the progress of our work and minimize the cost of our service to you.

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the practitioner leading your engagement so a mutually agreeable solution can be reached. In accordance with our standard terms and conditions, included as Appendix E, if significant changes to the arrangements set forth in this engagement letter are required, any change in scope of the engagement will need to be agreed in writing, in a "Change Order" agreement.

## Appendix E: Standard Terms and Conditions

The following standard terms and conditions and engagement letter to which they are attached form one agreement (the "Agreement") and set out the terms and conditions upon which MNP LLP ("MNP") will provide services to you (the "Company").

1. **Timely Performance** - MNP will use all reasonable efforts to complete, within any agreed-upon time frame, the performance of the services described in the engagement letter to which these terms and conditions are attached. However, MNP shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the Company of its obligations as set out in the engagement letter.
2. **Right to Terminate Services** - The Company may terminate the engagement upon 30 days written notice. If this occurs, the Company shall pay for time and expenses incurred by MNP up to the termination date, together with reasonable time and expenses incurred to bring the services to a close in a prompt and orderly manner. Should the Company not fulfil its obligations as set out herein and in the engagement letter, and in the event that the Company fails to remedy such default within 30 days following receipt of notice from MNP to that effect, MNP may, upon written notification and without prejudice to its other rights and resources, terminate provision of our services as described in the engagement letter. In such case, MNP shall not be responsible for any loss, costs, expenses, or damages resulting from such termination.
3. **Change Order** - If, subsequent to the date of this engagement letter, the Company requires significant changes to the arrangements set forth in this engagement letter, the Company will be required to agree to the change in scope of the engagement in writing, in a "Change Order" agreement. The "Change Order" agreement will set forth the revised arrangements and scope of services to be performed and any related additional fees associated.
4. **Fees** - Any fee estimates by MNP take into account the agreed-upon level of preparation and assistance from the Company's personnel. MNP undertakes to advise the Company's management on a timely basis should this preparation and assistance not be provided, or should any other circumstances arise which cause actual time to exceed the estimate.
5. **Administrative Expenses** - A non-reimbursable administrative expense fee (the "Administrative Fee") equal to 5% of the professional fees charged will be levied for administrative expenses. The administrative fee will be added to the professional fees and will be payable at the same time. Out-of-pocket expenses, including travel and accommodation expenses, incurred in connection with and necessary to the provision of our Services will be charged to the client.
6. **Billing** - Bills will be rendered on a regular basis as the assignment progresses. Accounts are due and payable upon receipt. Interest may be charged on the balance of any accounts remaining unpaid for more than 30 days, at a rate of 1.5% per month (19.56% per annum).
7. **Taxes** - All fees and other charges do not include any applicable federal, provincial, or other goods and services or sales taxes, or any other taxes or duties whether presently in force or imposed in the future. The Company shall assume and pay any such taxes or duties, without deduction from the fees and charges hereunder.

## Appendix E: Standard Terms and Conditions *(continued from previous page)*

8. **Governing Law** - The engagement will be governed and construed in accordance with the laws of the Province of Ontario, and shall be deemed in all respects to be an Ontario contract. The Company and MNP submit to the courts of that jurisdiction with respect to all matters arising under or by virtue of this Agreement.
9. **Working Papers** - MNP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the Company's accounting records. MNP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools and working papers were developed specifically for our purposes and without consideration of any purpose for which the Company might use them, any such tools which may be provided to the Company, will be made available on an "as is" basis only, at our discretion, and should not be distributed to or shared with any third party. Except as indicated in the Code of Professional Conduct or by any legal proceeding, we have no responsibility to share our working papers with you or with any other parties.
10. **Personal Data** - Except to the extent necessary for the performance of the services, the Company shall not provide any personal information to MNP in connection with this engagement. If personal information is disclosed to MNP, or is accessed, collected, used, or disclosed by MNP, the Company represents and warrants that it has or will (as required) collect all necessary consents, provide any necessary notices, and do all such other things as are required under applicable law in respect of such personal information. Under Canadian and Provincial legislation, "personal information" generally refers to any information about an identifiable individual that allows such individual to be identified. Should personal information be disclosed to MNP, or be accessed, collected, used, or disclosed by MNP in connection with this Agreement, you give us your consent to access, collect, use, or disclose such personal information. To the extent MNP receives personal information, it will collect, use or disclose it in accordance with applicable Canadian federal and provincial privacy legislation, the terms of MNP's privacy policy, available for review at [www.mnp.ca/privacy](http://www.mnp.ca/privacy), and the terms contained herein. In the event of a conflict between the terms of this Agreement and the terms of the MNP privacy policy, the terms of this Agreement will prevail.

## Appendix E: Standard Terms and Conditions *(continued from previous page)*

11. **Confidentiality** - "Confidential Information" means any and all information in any form that a party ("Disclosing Party") provides to the other party ("Receiving Party") in the course of this Agreement and that either has been marked as confidential or is of such nature that a reasonable person would treat it as confidential under like circumstances.

Confidential Information does not include information that: (i) is or becomes generally known or available to the public, through no act or omission on the part of the Receiving Party; (ii) was known by the Receiving Party prior to receiving such information from the Disclosing Party and without restriction as to use or disclosure; (iii) has been agreed by the Parties in writing as being excluded from Confidential Information; (iv) is rightfully acquired by the Receiving Party from a third party who has the right to disclose it and who provides it without restriction as to use or disclosure; or (v) is independently developed by or on behalf of the Receiving Party without access to any Confidential Information of the Disclosing Party. Each Party retains ownership of its Confidential Information.

Each party agrees to (i) protect the other's Confidential Information in the same manner as it protects the confidentiality of its own proprietary and confidential materials but in no event with less than reasonable care; (ii) use the other's Confidential Information only in relation with the Agreement. Neither Party shall, except with respect to their employees, partners, contractors, legal or financial advisors, and its affiliates with a need to know for purposes of this Agreement, disclose to any person any Confidential Information of the Disclosing Party without the Disclosing Party's prior written consent, except where Confidential Information may be disclosed by court order, law or other legal requirements. The Company acknowledges that our client files may be periodically reviewed by provincial or national practice inspectors as required by law, including for reporting-issuers by the Canadian Public Accountability Board, the Public Company Accounting Board or other regulators, and by other Firm personnel that may be located extra-provincially to ensure we are adhering to professional and Firm standards.

At the expiry or upon termination of this Agreement, the Receiving Party shall promptly destroy or deliver to the Disclosing Party all of the Confidential Information furnished to it during the term of this Agreement, provided, however, that the Receiving Party may retain such Confidential Information in its confidential files, for compliance with all applicable laws, regulations, professional standards and internal document retention policies, provided such Confidential Information is provided and treated with the same protections as is provided under this Agreement.

The Receiving Party shall not, in connection with the foregoing obligations, be required to identify, destroy, or return Confidential Information held electronically in archive or back-up systems in accordance with general systems archiving or backup policies and procedures.

## Appendix E: Standard Terms and Conditions *(continued from previous page)*

12. **Data Analytics and Benchmarking** - The Company agrees that MNP may use relevant portions of the data disclosed to MNP in the course of the Engagement, which may include business, financial, personal or confidential information (the "Client Data") for the purpose of performing individualized (using your data only, for your eyes only) and aggregated benchmarking analytics (using many data sources). Aggregated benchmarking services will be performed to provide valuable insights on financial and other trends either (a) within your specific business organization over time, or (b) on an aggregated basis across an entire industry or sector and will allow MNP to use such information for any business purposes and to provide services to its clients. None of the analysis generated from aggregated data processing will contain any information that would allow a third party to identify you. As such, none of the analytics reporting based on aggregated data will result in a disclosure of Client Data, nor will MNP re-identify or remove data following the anonymization and aggregation process.
13. **Nature of the Limited Liability Partnership (LLP)** - MNP is a registered limited liability partnership, as permitted by legislation enacted in our governing jurisdiction of the Province of Alberta. This legislation provides that a partner of an LLP is not personally liable for any of the debts, obligations, or liabilities of the LLP or any of the other partners which may arise as a result of any negligent act or omission of another partner of the LLP, or by any employee of the partnership, unless such act or omission is committed by the partner him or herself or by a person under the partner's direct supervision and control. All partners of an LLP remain personally liable for any acts or omissions arising as a result of their own negligence, and for the acts or omissions of those directly under their supervision or control, and shall continue to be subject to unlimited personal liability for all of the other liabilities of the partnership. The legislation does not reduce or limit in any way the liability of the partnership itself, and all of the partnership's assets and insurance coverage remain at risk.
14. **Release and Limitation of Liability** - The Company and MNP agree to the following with respect to MNP's liability to the Company:
  - a. In any action, claim, loss or damage arising out of the engagement, the Company agrees that MNP's liability will be several and not joint and the Company may only claim payment from MNP of MNP's proportionate share of the total liability based on the degree of fault of MNP as finally determined by a court of competent jurisdiction.
  - b. Other than for matters finally determined to have resulted from the gross negligence, fraud or willful misconduct of MNP, whether the claim be in tort, contract, or otherwise:
    - i. MNP shall not be liable to the Company and the Company releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Company related to, arising out of, or in any way associated with the engagement to the extent that the aggregate of such amounts is in excess of the total professional fees paid by the Company to MNP in connection with this engagement during the 12 month period commencing from the date of the engagement letter to which these terms and conditions are attached; and,
    - ii. MNP shall not be liable to the Company for any consequential, indirect, lost profit or similar damages, or failure to realize expected savings, relating to MNP's services provided under the engagement letter to which these terms and conditions are attached.



## Appendix E: Standard Terms and Conditions *(continued from previous page)*

15. **Indemnity** - The Company agrees to jointly and severally indemnify and hold harmless MNP against:
- a. All claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, other than those finally determined by a court of competent jurisdiction to have resulted from MNP's gross negligence, fraud or willful misconduct; and,
  - b. Notwithstanding "a.," all claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, that arise from or are based on any deliberate misstatement or omission in any material, information or representation supplied or approved by any officer or member of the Board of Directors of the Company.

For the purposes of paragraph 14. and 15., "MNP" shall mean MNP LLP and its directors, officers, partners, professional corporations, employees, subsidiaries and affiliates and to the extent providing services under the engagement letter to which these terms are attached, MNP LLP, its member firms, and all of their partners, principals, members, owners, directors, staff and agents; and in all cases any successor or assignee.

16. **Survival of Terms** - The Company and MNP agree that clauses 14. and 15. will survive termination of the engagement.
17. **Electronic Communications** - Unless the Company prefers we use a particular manner of communication and specifies as much in writing, MNP will use whatever form of communication it deems most efficient in the circumstances. In many instances, this will involve the use of internet e-mail. With respect to internet e-mail, MNP and the Company both acknowledge that neither party has control over the performance, reliability, availability, or security of internet e-mail. Additionally, MNP staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment (including but not limited to, your network, Internet, and extranet resources) is necessitated. The Company accepts that MNP shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document outside of MNP's electronic environment.

## Appendix E: Standard Terms and Conditions *(continued from previous page)*

18. **Third Party Services or Products** - MNP uses certain third-party services or products, including third-party software. The Company agrees to the use by MNP of such third parties to: (i) provide certain services to you; (ii) to support MNP in the performance of the services; or (iii) as needed for MNP's business operations (the "Purpose"). By signing this Agreement, you agree to MNP disclosing Client Data to third parties to fulfil the Purpose. While we use third parties located in Canada whenever possible, it is not always possible to do so in order to provide you with the best client experience possible. Client Data being uploaded and downloaded through third party networks may transit or be stored or accessed on servers located outside of your province or country of residence and, in such cases, these third parties could be required to disclose data, including personal information, in its custody to the governments in a different jurisdiction, including, government agencies, courts or law enforcement or regulatory agencies pursuant to the laws of such jurisdictions. To the extent possible, MNP will impose confidentiality obligations upon these third parties that are comparable to those contained herein, however MNP does not have control over their conduct and MNP shall not be liable for any loss or damage arising from your or MNP's use of such third parties.
19. **Praxity** - We are an independent accounting firm allowed to use the name "PRAXITY" in relation to our practice. We are not connected by ownership to any other firm using the name "PRAXITY" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us you acknowledge that we have not represented to you that any other firm using the name "PRAXITY" will in any way be responsible for the work we do.
20. **Solicitation** - The Company agrees that for a period of one year after completion of the services, it shall not, directly or indirectly, for itself or for any third party, solicit the services of, hire, contract for the services of, or otherwise entice away from their partnership, employment or contract of services with MNP or any MNP Person. In the event of a breach of this section by the Company, the Company shall be obliged to pay to MNP liquidated damages in the amount of one hundred fifty (150%) percent of the total compensation the Company or third party offered to pay the individual in their first year of service to such party, or one hundred fifty (150%) percent of total compensation the Company or third party actually paid to the individual in their first year of service to such party, whichever is greater. The Company further understands that any breach by the Company of this provision may result in a threat to our independence which may prevent us from accepting or continuing any engagement to provide assurance services to the Company. "MNP Person" means any and all partners, employees and contractors providing services to MNP, whether for a defined or indefinite period or on a part-time or full-time basis, and with whom the Company had contact during the term of this engagement.

**THAT** Port of Johnstown Management Committee approves payment of Port invoices circulated and numbered as follows:

- Withdrawals \$212,287.17

**TOTAL \$212,287.17**

- Batch 22 CHEQUES \$40,054.52

- Batch 23 EFT PAYMENTS \$533,572.75

- Batch 24 EFT PAYMENT \$27,083.84

**TOTAL \$600,711.11**

**TOTAL OF DIRECT WITHDRAW & BATCH LISTINGS \$812,998.28**

**PORT OF JOHNSTOWN**

Listing of Montly Direct withdrawl Payments for the Port of Johnstown - November 20, 2023

For approval by Committee

	<b>Month</b>	<b>Amount</b>	<b>Withdrawl Date</b>
Payroll Taxes	Oct 21-Oct 31	\$35,790.00	03-Nov
Payroll Taxes	Nov 1-Nov 14	\$21,853.19	17-Nov
EHT	October	\$5,695.07	15-Nov
HST	October	\$92,219.79	30-Nov
SunLife	November	\$14,196.60	01-Nov
VISA - General Manager	October	\$637.94	10-Nov
VISA - Operations Manager - KS	October	\$33.59	17-Nov
VISA - Operations Manager - MM	October	\$353.05	17-Nov
VISA- Office Manager	October	\$885.32	17-Nov
Hydro One	Sept 1-Oct 1	\$33,046.04	15-Nov
Hydro One	Sept 7-Oct 5	\$115.84	19-Nov
Enbridge		no bill	
Bell	October	\$621.07	09-Nov
Cogeco	October	\$169.44	02-Nov
WSIB	October	\$6,670.23	27-Nov
	<b>Total</b>	<b>\$212,287.17</b>	

**PLEASE SIGN AND RETURN TO RHONDA  
THANKS**

A/P Batch Listing - Payment (APCBTCLZ)

From Batch Number [22] To [22]  
 From Batch Date [11/16/2023] To [11/16/2023]  
 Type [Entered, Imported, Generated, System, External]  
 Status [Open, Ready To Post, Posted]  
 Reprint Previously Printed Batches [Yes]  
 Show Tax Details [Yes]  
 Show Adjustment Details [Yes]  
 Show Optional Fields [Yes]

CHEQUES

Batch No.: 22 Description: SYSTEM GENERATED PAYMENT BATCH Total Amount: 40,054.52  
 Batch Date: 11/16/2023 Type: System Source Application: AP No. of Entries: 12  
 Last Edited: 11/16/2023 Status: Open Bank: 01 No. of Checks Printed: 0

Entry No.: 1 System Generated Payment Document No.: PY000009866 Payment Amt.: 1,892.38

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: ACKL01 ACKLANDS- GRAINGER INC Account Set: TRADE SAFETY GLOVES  
 Payment Code: CHECK Payment Type: Check Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
9876468522					0.00	0.00	0.00	738.32
9878269019					0.00	0.00	0.00	280.00
9887224872					0.00	0.00	0.00	560.96
9902885707					0.00	0.00	0.00	111.50
9904025823					0.00	0.00	0.00	69.83
9904573525					0.00	0.00	0.00	131.77
<b>Total :</b>					0.00	0.00	0.00	1,892.38

Entry No.: 2 System Generated Payment Document No.: PY000009867 Payment Amt.: 139.84

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: AJPR01 AJ Printing Account Set: TRADE FILING SUPPLIES  
 Payment Code: CHECK Payment Type: Check Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
23258					0.00	0.00	0.00	139.84
<b>Total :</b>					0.00	0.00	0.00	139.84

Entry No.: 3 System Generated Payment Document No.: PY000009868 Payment Amt.: 338.15

A/P Batch Listing - Payment (APCBTCLZ)

Transaction Type: Payment      Payment Date: 11/21/2023      Posting Date: 11/21/2023      Year - Period: 2023 - 11  
 Vendor: CHES01      THE CHESTERVILLE RECORD      Account Set: TRADE      OCTOBER ADVERTISING  
 Payment Code: CHECK      Payment Type: Check      Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
34995					0.00	0.00	0.00	338.15
<b>Total :</b>					0.00	0.00	0.00	338.15

Entry No.: 4      System Generated Payment      Document No.: PY000009869      Payment Amt.: 11,452.99

Transaction Type: Payment      Payment Date: 11/21/2023      Posting Date: 11/21/2023      Year - Period: 2023 - 11  
 Vendor: FIRS02      FIRST ONSITE RESTORATION LIMITED      Account Set: TRADE      REMOVE ASBESTOS FROM TILES IN WAREHOUSE  
 Payment Code: CHECK      Payment Type: Check      Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
SOBV-M423326A					0.00	0.00	0.00	11,452.99
<b>Total :</b>					0.00	0.00	0.00	11,452.99

Entry No.: 5      System Generated Payment      Document No.: PY000009870      Payment Amt.: 1,242.83

Transaction Type: Payment      Payment Date: 11/21/2023      Posting Date: 11/21/2023      Year - Period: 2023 - 11  
 Vendor: GARL01      GARLAND CANADA INC.      Account Set: TRADE      MAINT. SUPPLIES FOR AERATORS  
 Payment Code: CHECK      Payment Type: Check      Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
CI-CN0037650					0.00	0.00	0.00	813.60
CI-CN0037821					0.00	0.00	0.00	429.23
<b>Total :</b>					0.00	0.00	0.00	1,242.83

Entry No.: 6      System Generated Payment      Document No.: PY000009871      Payment Amt.: 3,036.88

Transaction Type: Payment      Payment Date: 11/21/2023      Posting Date: 11/21/2023      Year - Period: 2023 - 11  
 Vendor: HOUS02      S. HOUSEMAN & ASSOCIATES      Account Set: TRADE      ENGINEERING ON VARIOUS CAPITAL PROJECT  
 Payment Code: CHECK      Payment Type: Check      Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
023-67					0.00	0.00	0.00	1,638.50
023-68					0.00	0.00	0.00	1,398.38

A/P Batch Listing - Payment (APCBTCLZ)

Total : 0.00 0.00 0.00 3,036.88

Entry No.: 7 System Generated Payment Document No.: PY000009872 Payment Amt.: 77.97

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: JOEC01 JOE COMPUTER Account Set: TRADE  
 Payment Code: CHECK Payment Type: Check Check No.: 0 **BACKUP DSL INTERNET**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
192804					0.00	0.00	0.00	77.97
<b>Total :</b>					0.00	0.00	0.00	77.97

Entry No.: 8 System Generated Payment Document No.: PY000009873 Payment Amt.: 330.93

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: MOTI01 MOTION INDUSTRIES, INC. Account Set: TRADE  
 Payment Code: CHECK Payment Type: Check Check No.: 0 **TIMING BELTS MAINT.**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
ON17-00389877					0.00	0.00	0.00	330.93
<b>Total :</b>					0.00	0.00	0.00	330.93

Entry No.: 9 System Generated Payment Document No.: PY000009874 Payment Amt.: 582.07

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: PETT01 PETTY CASH Account Set: TRADE  
 Payment Code: CHECK Payment Type: Check Check No.: 0 **REFILL OF VARIOUS EXPENSES**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
NOV/23 REFILL					0.00	0.00	0.00	582.07
<b>Total :</b>					0.00	0.00	0.00	582.07

Entry No.: 10 System Generated Payment Document No.: PY000009875 Payment Amt.: 52.00

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: SOUT10 SOUTH GRENVILLE BEACON Account Set: TRADE  
 Payment Code: CHECK Payment Type: Check Check No.: 0 **SUBSCRIPTION RENEWAL**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
1005					0.00	0.00	0.00	52.00

A/P Batch Listing - Payment (APCBTCLZ)

Total : 0.00 0.00 0.00 52.00

Entry No.: 11 System Generated Payment Document No.: PY000009876 Payment Amt.: 20,331.24

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: TRIA01 TRIANGLE PUMP SERVICE LIMITED Account Set: TRADE  
 Payment Code: CHECK Payment Type: Check Check No.: 0 PROGRESS PAYMENT ON GENERATOR - CAPITAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
30847					0.00	0.00	0.00	20,331.24
Total :					0.00	0.00	0.00	20,331.24

Entry No.: 12 System Generated Payment Document No.: PY000009877 Payment Amt.: 577.24

Transaction Type: Payment Payment Date: 11/21/2023 Posting Date: 11/21/2023 Year - Period: 2023 - 11  
 Vendor: ULIN01 ULINE CANADA CORPORATION Account Set: TRADE  
 Payment Code: CHECK Payment Type: Check Check No.: 0 RAIL CAR SEALS

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
13129982					0.00	0.00	0.00	577.24
Total :					0.00	0.00	0.00	577.24

— Batch Summary —

	Invoice	Adjustment	Discount	Payment	Advance Credit	Bank Amount
Total for Batch 22:	0.00	0.00	0.00	40,054.52	0.00	40,054.52

12 entries printed  
 1 batch printed



A/P Batch Listing - Payment (APCBTCLZ)

From Batch Number [23] To [23]  
 From Batch Date [11/16/2023] To [11/16/2023]  
 Type [Entered, Imported, Generated, System, External]  
 Status [Open, Ready To Post, Posted]  
 Reprint Previously Printed Batches [Yes]  
 Show Tax Details [Yes]  
 Show Adjustment Details [Yes]  
 Show Optional Fields [Yes]

EFT PAYMENTS

Batch No.: 23 Description: SYSTEM GENERATED PAYMENT BATCH Total Amount: 533,572.75  
 Batch Date: 11/16/2023 Type: System Source Application: AP No. of Entries: 32  
 Last Edited: 11/16/2023 Status: Open Bank: 01 No. of Checks Printed: 0

Entry No.: 1 System Generated Payment Document No.: PY000009878 Payment Amt.: 1,591.04

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: AERO01 AEROTEK ULC Account Set: TRADE EMPLOYEE HIRING SERVICES  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
OC16726245					0.00	0.00	0.00	289.28
OC16739585					0.00	0.00	0.00	361.60
OC16752241					0.00	0.00	0.00	361.60
OC16765191					0.00	0.00	0.00	578.56
<b>Total :</b>					0.00	0.00	0.00	1,591.04

Entry No.: 2 System Generated Payment Document No.: PY000009879 Payment Amt.: 2,994.50

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: BEAR01 BearCom Canada Corp. Account Set: TRADE REPLACEMENT RADIOS  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
5636719					0.00	0.00	0.00	2,994.50
<b>Total :</b>					0.00	0.00	0.00	2,994.50

Entry No.: 3 System Generated Payment Document No.: PY000009880 Payment Amt.: 357.29

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: BIRD01 BIRD RICHARD Account Set: TRADE LAWYER FEES  
 Payment Code: EFT Payment Type: Other

A/P Batch Listing - Payment (APCBTCLZ)

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
12721					0.00	0.00	0.00	357.29
<b>Total :</b>					0.00	0.00	0.00	357.29

**Entry No.:** 4 System Generated Payment **Document No.:** PY000009881 **Payment Amt.:** 3,149.43  
**Transaction Type:** Payment **Payment Date:** 11/23/2023 **Posting Date:** 11/23/2023 **Year - Period:** 2023 - 11  
**Vendor:** BLUM01 BLUMETRIC ENVIRONMENTAL INC. **Account Set:** TRADE **WATER SAMPLING**  
**Payment Code:** EFT **Payment Type:** Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
BM31781					0.00	0.00	0.00	3,149.43
<b>Total :</b>					0.00	0.00	0.00	3,149.43

**Entry No.:** 5 System Generated Payment **Document No.:** PY000009882 **Payment Amt.:** 511.49  
**Transaction Type:** Payment **Payment Date:** 11/23/2023 **Posting Date:** 11/23/2023 **Year - Period:** 2023 - 11  
**Vendor:** CERT01 CERTIFIED LABORATORIES **Account Set:** TRADE **MAINT. LUBRICATION SUPPLIES**  
**Payment Code:** EFT **Payment Type:** Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
889489					0.00	0.00	0.00	511.49
<b>Total :</b>					0.00	0.00	0.00	511.49

**Entry No.:** 6 System Generated Payment **Document No.:** PY000009883 **Payment Amt.:** 4,340.38  
**Transaction Type:** Payment **Payment Date:** 11/23/2023 **Posting Date:** 11/23/2023 **Year - Period:** 2023 - 11  
**Vendor:** CITY01 CITY ELECTRIC SUPPLY **Account Set:** TRADE **UPS FOR MARINE SCALES**  
**Payment Code:** EFT **Payment Type:** Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
BRO/126271					0.00	0.00	0.00	4,340.38
<b>Total :</b>					0.00	0.00	0.00	4,340.38

**Entry No.:** 7 System Generated Payment **Document No.:** PY000009884 **Payment Amt.:** 1,141.30  
**Transaction Type:** Payment **Payment Date:** 11/23/2023 **Posting Date:** 11/23/2023 **Year - Period:** 2023 - 11  
**Vendor:** CLAR02 CLARKE CLEANING SERVICE **Account Set:** TRADE **HOUSEKEEPING**

A/P Batch Listing - Payment (APCBTCLZ)

Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2304					0.00	0.00	0.00	1,141.30
<b>Total :</b>					0.00	0.00	0.00	1,141.30

Entry No.: 8 System Generated Payment Document No.: PY000009885 Payment Amt.: 301.16

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: CULL01 CULLIGAN OF OTTAWA Account Set: TRADE  
 Payment Code: EFT Payment Type: Other **BOTTLED WATER**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
1176705					0.00	0.00	0.00	131.22
52045TM					0.00	0.00	0.00	93.72
62803TM					0.00	0.00	0.00	76.22
<b>Total :</b>					0.00	0.00	0.00	301.16

Entry No.: 9 System Generated Payment Document No.: PY000009886 Payment Amt.: 646.55

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: DALT01 DALTCO ELEC. & SUP. (1979) LTD Account Set: TRADE  
 Payment Code: EFT Payment Type: Other **ELECTRICAL SUPPLIES**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
1454650					0.00	0.00	0.00	646.55
<b>Total :</b>					0.00	0.00	0.00	646.55

Entry No.: 10 System Generated Payment Document No.: PY000009887 Payment Amt.: 39,154.50

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: DCOR01 DCORE ELECTRIC Account Set: TRADE  
 Payment Code: EFT Payment Type: Other **ELECTRICAL FEEDERS - CAPITAL**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
1845					0.00	0.00	0.00	55,935.00
1845-CORRECTED					0.00	0.00	0.00	39,154.50
REV. 1845					0.00	0.00	0.00	-55,935.00

A/P Batch Listing - Payment (APCBTCLZ)

Total : 0.00 0.00 0.00 39,154.50

Entry No.: 11 System Generated Payment Document No.: PY000009888 Payment Amt.: 23.17  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: DRIV01 DRIVERCHECK, INC Account Set: TRADE MONTHLY MAINT.  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
PORT09-1706259					0.00	0.00	0.00	23.17
Total :					0.00	0.00	0.00	23.17

Entry No.: 12 System Generated Payment Document No.: PY000009889 Payment Amt.: 356.97  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: FARM01 FARMERS FORUM Account Set: TRADE ADVERTISING  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
87251					0.00	0.00	0.00	356.97
Total :					0.00	0.00	0.00	356.97

Entry No.: 13 System Generated Payment Document No.: PY000009890 Payment Amt.: 295.58  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: FUTU02 FUTURE OFFICE PRODUCTS Account Set: TRADE COPIER CONTRACT, SEPT & OCT.  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
FOP218607					0.00	0.00	0.00	161.93
FOP219383					0.00	0.00	0.00	133.65
Total :					0.00	0.00	0.00	295.58

Entry No.: 14 System Generated Payment Document No.: PY000009891 Payment Amt.: 732.24  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: GTDL01 GRENVILLE TOOL & DIE INCORPORATED Account Set: TRADE EQUIPMENT REPAIR  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
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A/P Batch Listing - Payment (APCBTCLZ)

20538	0.00	0.00	0.00	732.24
<b>Total :</b>	0.00	0.00	0.00	732.24

**Entry No.:** 15    System Generated Payment    **Document No.:** PY000009892    **Payment Amt.:** 1,873.54

**Transaction Type:** Payment    **Payment Date:** 11/23/2023    **Posting Date:** 11/23/2023    **Year - Period:** 2023 - 11

**Vendor:** GTRS01    GTR SCALES LTD.    **Account Set:** TRADE    **SCALE REPAIR**

**Payment Code:** EFT    **Payment Type:** Other

<u>Document No.</u>	<u>Sched. No.</u>	<u>Adj. No.</u>	<u>Adj. Reference</u>	<u>Adj. Description</u>	<u>Adjustment</u>	<u>Discount</u>	<u>Tax Withheld</u>	<u>Amount</u>
231024POJ					0.00	0.00	0.00	1,873.54
<b>Total :</b>					0.00	0.00	0.00	1,873.54

**Entry No.:** 16    System Generated Payment    **Document No.:** PY000009893    **Payment Amt.:** 1,015.87

**Transaction Type:** Payment    **Payment Date:** 11/23/2023    **Posting Date:** 11/23/2023    **Year - Period:** 2023 - 11

**Vendor:** JOHN02    JOHN WILSON ELECTRIC (FORDWICH) LIMIT    **Account Set:** TRADE    **MAINT. SUPPLIES FOR TRIPPERS/CONVEYORS**

**Payment Code:** EFT    **Payment Type:** Other

<u>Document No.</u>	<u>Sched. No.</u>	<u>Adj. No.</u>	<u>Adj. Reference</u>	<u>Adj. Description</u>	<u>Adjustment</u>	<u>Discount</u>	<u>Tax Withheld</u>	<u>Amount</u>
0000393064					0.00	0.00	0.00	1,015.87
<b>Total :</b>					0.00	0.00	0.00	1,015.87

**Entry No.:** 17    System Generated Payment    **Document No.:** PY000009894    **Payment Amt.:** 169.50

**Transaction Type:** Payment    **Payment Date:** 11/23/2023    **Posting Date:** 11/23/2023    **Year - Period:** 2023 - 11

**Vendor:** JONE01    JONES RAIL INDUSTRIES LTD.    **Account Set:** TRADE    **MONTHLY MAINT. SERVICE**

**Payment Code:** EFT    **Payment Type:** Other

<u>Document No.</u>	<u>Sched. No.</u>	<u>Adj. No.</u>	<u>Adj. Reference</u>	<u>Adj. Description</u>	<u>Adjustment</u>	<u>Discount</u>	<u>Tax Withheld</u>	<u>Amount</u>
4373					0.00	0.00	0.00	169.50
<b>Total :</b>					0.00	0.00	0.00	169.50

**Entry No.:** 18    System Generated Payment    **Document No.:** PY000009895    **Payment Amt.:** 204.76

**Transaction Type:** Payment    **Payment Date:** 11/23/2023    **Posting Date:** 11/23/2023    **Year - Period:** 2023 - 11

**Vendor:** LEVA01    LEVAC SUPPLY LIMITED    **Account Set:** TRADE    **SAFETY HARNESS AND MAINT. SUPPLIES**

**Payment Code:** EFT    **Payment Type:** Other



A/P Batch Listing - Payment (APCBTCLZ)

Vendor: ONSE01                      ONSERVE                      Account Set:                      TRADE                      **IT NETWORK MONITORING**  
 Payment Code: EFT                      Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
66101					0.00	0.00	0.00	1,957.73
<b>Total :</b>					0.00	0.00	0.00	1,957.73

Entry No.: 23      System Generated Payment                      Document No.: PY000009900                      Payment Amt.: 219.54

Transaction Type: Payment                      Payment Date: 11/23/2023                      Posting Date: 11/23/2023                      Year - Period: 2023 - 11  
 Vendor: PRES03                      PRESCOTT BUILDING CENTRE                      Account Set: TRADE                      **MAINT. SUPPLIES**  
 Payment Code: EFT                      Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2077206					0.00	0.00	0.00	27.10
2077481					0.00	0.00	0.00	192.44
<b>Total :</b>					0.00	0.00	0.00	219.54

Entry No.: 24      System Generated Payment                      Document No.: PY000009901                      Payment Amt.: 2,382.71

Transaction Type: Payment                      Payment Date: 11/23/2023                      Posting Date: 11/23/2023                      Year - Period: 2023 - 11  
 Vendor: PSAC01                      PUBLIC SERV. ALLIANCE OF CAN.                      Account Set: TRADE                      **UNION DUES**  
 Payment Code: EFT                      Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
OCT/23 DUES					0.00	0.00	0.00	2,382.71
<b>Total :</b>					0.00	0.00	0.00	2,382.71

Entry No.: 25      System Generated Payment                      Document No.: PY000009902                      Payment Amt.: 126,784.31

Transaction Type: Payment                      Payment Date: 11/23/2023                      Posting Date: 11/23/2023                      Year - Period: 2023 - 11  
 Vendor: RWTO01                      R.W. TOMLINSON LIMITED                      Account Set: TRADE                      **WAREHOUSE GRUBBING PROJECT - CAPITAL**  
 Reference: 90798473  
 Payment Code: EFT                      Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
90798473					0.00	0.00	0.00	126,784.31
<b>Total :</b>					0.00	0.00	0.00	126,784.31

A/P Batch Listing - Payment (APCBTCLZ)

Entry No.: 26 System Generated Payment Document No.: PY000009903 Payment Amt.: 116,970.26  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: RWTO01 R.W. TOMLINSON LIMITED Account Set: TRADE  
 Reference: 90813189 WAREHOUSE GRUBBING PROJECT - CAPITAL  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
90813189					0.00	0.00	0.00	116,970.26
<b>Total :</b>					0.00	0.00	0.00	116,970.26

Entry No.: 27 System Generated Payment Document No.: PY000009904 Payment Amt.: 115,237.40  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: SAIN02 SAINTS CONTRACTING INC. Account Set: TRADE  
 Payment Code: EFT Payment Type: Other BIN COATING PROJECT - CAPITAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
SC20227					0.00	0.00	0.00	115,237.40
<b>Total :</b>					0.00	0.00	0.00	115,237.40

Entry No.: 28 System Generated Payment Document No.: PY000009905 Payment Amt.: 308.90  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: SANI01 SANI-SOL INC. Account Set: TRADE  
 Payment Code: EFT Payment Type: Other CASE OF INDUSTRIAL HAND CLEANER

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
521890					0.00	0.00	0.00	308.90
<b>Total :</b>					0.00	0.00	0.00	308.90

Entry No.: 29 System Generated Payment Document No.: PY000009906 Payment Amt.: 1,366.63  
 Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: SGSE01 SGS ELEVATORS Account Set: TRADE  
 Payment Code: EFT Payment Type: Other MONTHLY ELEVATOR MAINT.

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
108759					0.00	0.00	0.00	1,366.63



A/P Batch Listing - Payment (APCBTCLZ)

Total : 0.00 0.00 0.00 1,366.63

Entry No.: 30 System Generated Payment Document No.: PY000009907 Payment Amt.: 708.59

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: STAP02 STAPLES COMMERCIAL Account Set: TRADE OFFICE/ COMPUTER SUPPLIES  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
4BAF79BD					0.00	0.00	0.00	497.33
D4277D78					0.00	0.00	0.00	756.75
2D8689F6					0.00	0.00	0.00	-108.76
B8EDA1C9					0.00	0.00	0.00	-436.73
Total :					0.00	0.00	0.00	708.59

Entry No.: 31 System Generated Payment Document No.: PY000009908 Payment Amt.: 596.41

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: TOML02 Tomlinson Environmental Services Ltd. Account Set: TRADE WASTE REMOVAL  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
0000025111					0.00	0.00	0.00	596.41
Total :					0.00	0.00	0.00	596.41

Entry No.: 32 System Generated Payment Document No.: PY000009909 Payment Amt.: 1,800.51

Transaction Type: Payment Payment Date: 11/23/2023 Posting Date: 11/23/2023 Year - Period: 2023 - 11  
 Vendor: UNIV01 UNIVERSAL SUPPLY GROUP INC. Account Set: TRADE VARIOUS MAINT. SUPPLIES AND SUPPLIES FOR SERVICE ON DODGE TRUCK  
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
964-422007					0.00	0.00	0.00	1,048.45
964-422157					0.00	0.00	0.00	22.17
964-422330					0.00	0.00	0.00	57.63
964-422332					0.00	0.00	0.00	10.17
964-422439					0.00	0.00	0.00	256.92
964-422514					0.00	0.00	0.00	67.79

**A/P Batch Listing - Payment (APCBTCLZ)**

964-422554	0.00	0.00	0.00	85.87
964-422695	0.00	0.00	0.00	217.05
964-423029	0.00	0.00	0.00	17.23
964-423035	0.00	0.00	0.00	17.23
<b>Total :</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,800.51</u>

— Batch Summary —

	<b>Invoice</b>	<b>Adjustment</b>	<b>Discount</b>	<b>Payment</b>	<b>Advance Credit</b>	<b>Bank Amount</b>
<b>Total for Batch 23:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>533,572.75</u>	<u>0.00</u>	<u>533,572.75</u>

32 entries printed

1 batch printed

A/P Batch Listing - Payment (APCBTCLZ)

From Batch Number [24] To [24]  
 From Batch Date [11/16/2023] To [11/16/2023]  
 Type [Entered, Imported, Generated, System, External]  
 Status [Open, Ready To Post, Posted]  
 Reprint Previously Printed Batches [Yes]  
 Show Tax Details [Yes]  
 Show Adjustment Details [Yes]  
 Show Optional Fields [Yes]

**EFT PAYMENT**

Batch No.: 24      Description: SYSTEM GENERATED PAYMENT BATCH      Total Amount: 27,083.84  
 Batch Date: 11/16/2023      Type: System      Source Application: AP      No. of Entries: 1  
 Last Edited: 11/16/2023      Status: Open      Bank: 01      No. of Checks Printed: 0

Entry No.: 1      System Generated Payment      Document No.: PY000009910      Payment Amt.: 27,083.84

Transaction Type: Payment      Payment Date: 12/11/2023      Posting Date: 12/11/2023      Year - Period: 2023 - 12  
 Vendor: RWTO01      R.W. TOMLINSON LIMITED      Account Set: TRADE  
 Reference: 10 % HOLDBACK  
 Payment Code: EFT      Payment Type: Other

**PAYMENT HELD TILL DECEMBER 11 RELEASE DATE  
 10% HOLDBACK ON GRUBBING PROJECT - CAPITAL**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
10 % HOLDBACK					0.00	0.00	0.00	27,083.84
<b>Total :</b>					0.00	0.00	0.00	27,083.84

--- Batch Summary ---

	Invoice	Adjustment	Discount	Payment	Advance Credit	Bank Amount
Total for Batch 24:	0.00	0.00	0.00	27,083.84	0.00	27,083.84

1 entry printed  
 1 batch printed