



THE PORT OF JOHNSTOWN MANAGEMENT COMMITTEE

THE TOWNSHIP OF EDWARDSBURGH CARDINAL

Meeting of November 18, 2024 – 6:30 pm

Council Chambers, Municipal Office – Spencerville, 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 21, 2024
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
 - d) Financial Report
 - e) Vessel Traffic Report
 - f) Health and Safety Report
 - g) GM Reports
 - h) 2024 Financial Audit Service Plan
9. Approval of Disbursements – Port accounts
10. Council Inquiries or Notices of Motion
11. Chair's Report
12. Question Period
13. Adjournment

**MINUTES
PORT OF JOHNSTOWN MANAGEMENT COMMITTEE
TOWNSHIP COUNCIL CHAMBERS - SPENCERVILLE
MONDAY OCTOBER 21, 2024
6:30 PM**

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

Regrets: Regina Hernandez, Advisory Member

Staff: Candise Newcombe, Deputy Clerk
Rebecca Crich, Clerk
Robert Dalley, General Manager
Leslie Drynan, Incoming General Manager
Rhonda Code, Office Manager
Mike Moulton, Operations Manager

1. Call to Order

Deputy Mayor Dillabough called the meeting to order at 6:30 p.m. and welcomed the incoming General Manager of the Port of Johnstown, Leslie Drynan.

2. Approval of Agenda

Moved by: C. Ward
Seconded by: W. Smail

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) Meeting of September 23, 2024

Moved by: C. Ward
Seconded by: J. Martelle

That Port Management Committee receives and approves the minutes of the Port Management Committee meeting dated September 23, 2024.

Carried

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

7. Discussion Items – None

8. Action/Information Items

a) Grain Operations Report

The Chair requested a 5-minute recess due to technical difficulties.

Moved by: C. Ward

Seconded by: J. Martelle

That Committee recess for 5-minutes at 6:38 p.m.

Carried

The Chair called the meeting back to order at 6:42 p.m.

Port staff provided an overview of the monthly operations report and highlighted the following areas: overall inventory levels, monthly traffic, grain received/shipped, and vessels loaded in September.

b) Maintenance Report

Port staff provided an overview of the monthly report and highlighted the following items completed: monthly maintenance/electrical work, premise and system inspections performed, and items from the work order log.

c) Capital Projects

Committee was provided with a summary of the capital project status to date and discussed the following: locations of remaining paving to be completed, rearranging of spout system, remaining budget of track shed project, final costs of the new grain dryer project and anticipated timeline for dryer operations to proceed.

There were discussions regarding the delivery date, proposed location, and operational timeline of the new grain loading spout. Members inquired about continued bush hog maintenance on the Port of Johnstown warehouse land. It was noted that the work was not budgeted and due to the scope of the project, it would require tendering for the work.

d) Financial/3rd Quarter Investment Report

Committee was provided with a summary of the monthly revenue and expenses and year-to-date budget to actual numbers. There was discussion regarding the following: reasoning for reductions to utilities, office and administration costs and outside services, HISA percentage reductions, and future plans for maturing GIC.

e) Vessel Traffic Report

Committee was provided with summary of the report and discussed anticipated salt vessels, MECP regulations, impacts of nearby ports to the Port of Johnstown operations, and regulation compliance standards and enforcement.

f) Health and Safety Report

Committee was provided with a summary of the health and safety report. Members inquired about the reported recordable from the September 23 meeting.

g) General Manager's Report

Committee was provided an overview of the report.

Moved by: C. Ward

Seconded by: J. Martelle

That the Port Management Committee received and reviewed items 8. a) Grain Operations Report; b) Maintenance Report; c) Capital Projects; d) Financial/3rd Quarter Investment Reports; e) Vessel Traffic Report, f) Health and Safety Report; and g) General Manager's Report.

Carried

h) Port Terms of Reference – Update to Committee Advisory Members

Committee was provided with an overview of the report and discussed the following: Committee implications of granting voting rights to citizen advisory members, reviewed the procurement approval process, past difficulties with voting citizen advisory members of committee, accountability concerns, alternate voting power options, the purpose of citizen advisory members, and the of application of committee member voting rights to other committees of council.

Moved by: J. Martelle

Seconded by: W. Smail

That Committee defer the item and direct staff to review the Port of Johnstown Committee Terms of Reference and prepare recommended changes to the voting rights of members of committee.

Carried

Page 3 of 4

Port Management Committee –October 21, 2024

Page 4 of 63

9. Approval of Disbursements – Port Accounts

Committee reviewed the monthly disbursements.

Moved by: C. Ward
Seconded by: J. Martelle

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

Withdrawals Total:	\$189,926.97	
Batch 27 CHEQUES	\$240,246.48	
Batch 28 EFT's	\$939,321.84	
 Total of Direct Withdrawal & Batch Listings:	 \$1,369,495.29	 Carried

10. Councillor Inquiries/Notices of Motion – None

11. Chair's Report

The Chair reported on the following:

- Highlighted the grand opening of the new grain dryer, thanks to Federal grant contributions from the Ministry of Agriculture, Food and Rural Affairs and commended staff on their hard work in facilitating the completion of the project.

12. Question Period – None

13. Adjournment

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

That the Committee meeting adjourns at 7:42 p.m. Carried

These minutes were approved by Port Management Committee this __ day of _____, 2024.

Chair

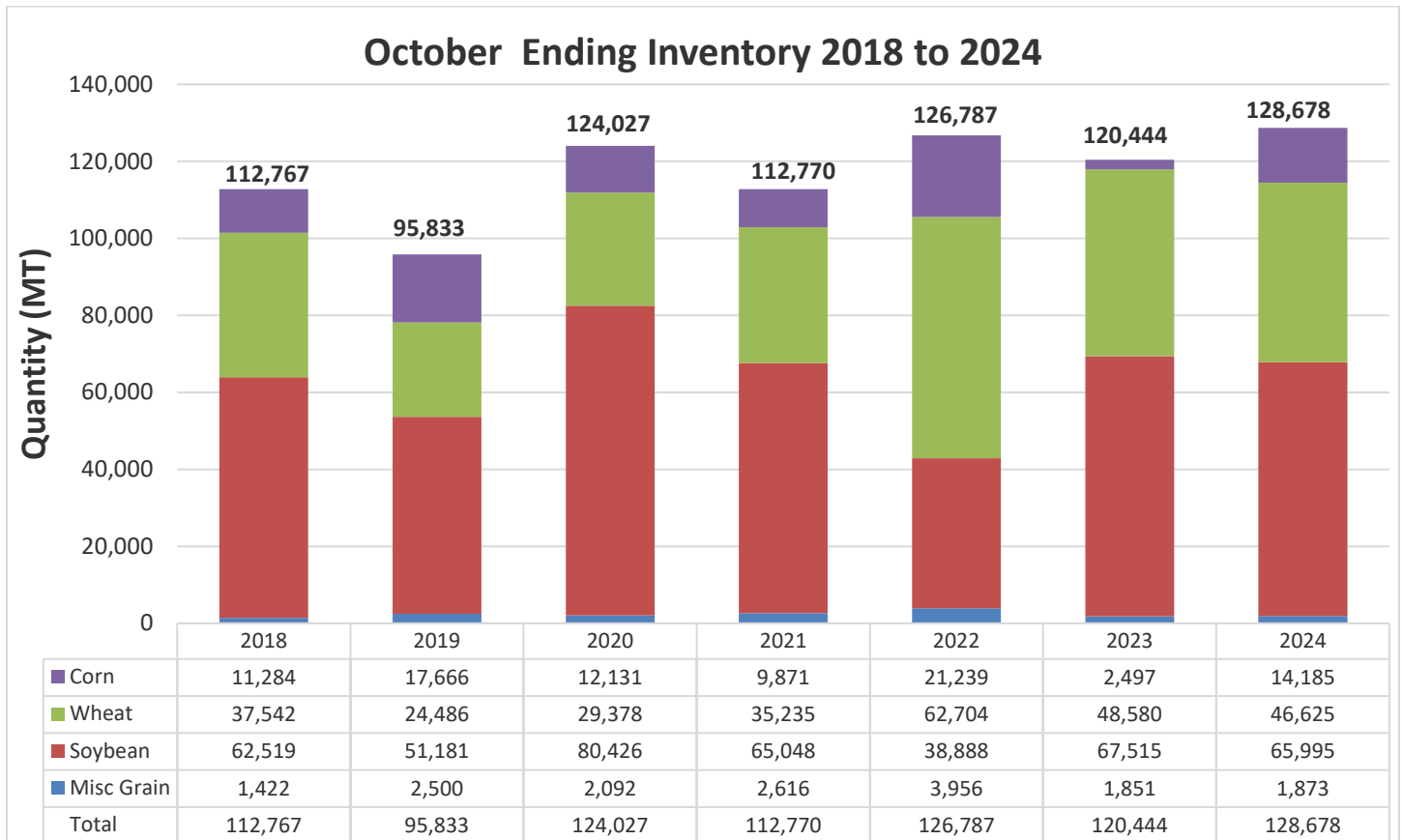
Deputy Clerk

GRAIN OPERATIONS REPORT

October 2024

Overall grain inventory for the month of October ended at 128,678 MT. High yields and good drying conditions have been favourable for harvest. The pressure for soybean intake was very high the entire month. A good vessel lineup allowed us to maximize appointments without space limitations.

New grain dryer was finished and commissioned.



Summary of traffic for October:

- Received a total of 124,431 MT of grain via truck. (@3000 truckloads!)
- Shipped a total of 2,471 MT of grain via truck.
- Shipped a total of 84,200 MT of grain via vessel.
- Shipped a total of 0 MT of grain via rail.

Vessels at berth to load in October.

- CSL Baie St Paul- soybeans
- McKeil Harvest Spirit- soybeans
- Shipka- soybeans
- CSL Laurentien- soybeans

RECORDABLE INCIDENTS/INJURIES

YEAR	LOST WORK	RESTRICTED WORK	MEDICAL TREATMENT	TOTAL RECORDABLES	FIRST AID	NEAR MISS	LEARNING EVENT
2024	1	0	0	1	0	0	0
2023	0	0	1	1	0	0	2
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	3

LABOUR REPORT

CATEGORY	CURRENT YEAR		PREVIOUS YEAR	
	MONTH	YEAR	MONTH	YEAR
LABOUR HRS (OPERATIONS)	4,435	27,703	4,214	29,958

QUALITY REPORT

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

MAINTENANCE REPORT

Nov. 18, 2024

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

- Conducted monthly Premise Inspection as per GMP requirements.
- Winter prep. of all bobcats and telehandler.
- Empty bin maintenance of annex bin #7.
- Clean ship loader automatic valves.
- Replaced the broken tie rod in #3 scale.3
- Installed new shaft, bearings and sprocket in annex bin #9 Daay Paddle Sweep. These components had failed.
- Adjust tracking of #3 conveyor.
- Start fabricating conveyor tail pulley guards. This is required by Federal Safety Inspectors.
- Began installing appropriate signage along conveyors that indicate the equipment may start at any time. Federal Safety Inspector requirement.
- GMP maintenance of available annex equipment.
- Items from work order log.
- Weekly and monthly dust system inspections and maintenance.

Work in the electrical department included the following:

- Worked with millwrights as required.
- GMP maintenance of all marine scale equipment.
- Assist contractors with start-up and troubleshooting of new grain dryer system.
- Grain handling equipment checks and maintenance during vessel loading.
- Burner maintenance oof original GSI grain dryer.
- Clean slewing gears of ship loaders.
- Items from work order log.

2024 CAPITAL BUDGET

As of October 31, 2024

Capital Projects	Category	2024 Budget Amount	2024 Actual	Status	Target Completion	Project Lead
Paving Projects Area 1 Track and Road Rehabilitation - Rail Crossing Main gate, Rail east of trackshed . Area 2 1 Asphalt Paving - Widen Annex Road, Area between track shed and QC trailer.	Maint.	\$ 300,000	\$ 181,161	Paving complete at rail crossings. Paving for track shed/annex areas deferred to 2025. Truck volume in these areas is high due to additional vessels.	Q2/2025	Kevin S/MikeM
2 Grain Elevator Concrete Repair - Exterior Basement Walls	Maint.	\$ 400,000	\$ 424,723	Work is complete for 2024	Q3	Robert D
3 Spout Repair for Shipping area	Maint.	\$ 100,000	\$ 66,760	Majority of work complete. Waiting on building completion to finish last 5%.	Q3	Jeff W/Kevin S
4 Grain Elevator Bin Walls- Exterior covering	Maint.	\$ 250,000		Evaluation on bins from last year - carry over to 2025	2025	Mike M
5 New Container Loading Spout	Growth	\$ 300,000	\$ 54,000	Spout is on order - Nov. delivery.	Q4	Kevin S
6 Covered Storage - Bulk Cargo HarbourFront Dock	Growth	\$ 1,250,000		Preparing tender documents 2024 - Revisit in 2025	Q4	Robert D
7 Marina Waterfront - Shoreline and Walkway (carryover 2023)	Maint. C/O	\$ 245,297	\$ 126,917	Waterfront complete. Walkway - design, prepare budget for 2025	Q4	Robert D
8 Generator repair (carryover 2023)	Maint. C/O	\$ 25,000	\$ 17,270	Complete		Jeff W
9 Track Shed - Repairs and modifications (truck Receiving/Shipping), (carryover 2023)	Maint. C/O	\$ 2,300,000	\$ 1,546,260	Building assembly is underway. Should complete late Nov. Conveyor and pit arrival expected late Nov.	Q4	Kevin S
10 POJ Warehouse - Land Developemnt - Survey and Drainage plan (carryover 2023)	Growth C/O	\$ 50,921	\$ 18,180	Topographic survey complete, PO issued for drainage plan.	Q4	Robert D
11 New Grain Dryer / Wet Bin, Gov't funding Port portion (carryover 2023)	Growth C/O	\$ 4,283,272	\$ 3,632,067	Installation is complete. TSSA approval received and test run was conducted. Dryer in production.	Q3	Kevin S
12 Install auto lubricators on trippers	Maint.	\$ 10,000	\$ 7,044	All components here will install as harvest allows	Q3	Jeff W
13 Hydraulic Cylinders for Scale test	Maint.	\$ 10,000	\$ 6,450	Complete	Q3	Jeff W
14 Steam'N'Weeds - environmental safe weed control	Maint.	\$ 40,000		delay to 2025	Q4	Mike M
15 Dust System	Maint.	\$ 75,000	\$ 59,335	work 80% complete	Q4	Mike M
16 Replacement parts for scale gates	Maint.	\$ 10,000	\$ 6,863	Complete	Q2	Jeff W
17 Annex Spout from diverter valve at annex to house conveyor	Maint.	\$ 15,000		PO issued to Horst. Coordinating with Horst for an opportune time to change the spout that will not affect truck receiving or returning grain to the main house.	Q3	Jeff W
18 New reducer and motor for 8 receiving conveyor	Maint.	\$ 6,500	\$ 6,359	Complete	Q2	Jeff W
19 Belt for marine lofter 2	Maint.	\$ 32,500	\$ 28,576	Will be deferred to winter 2025. Increase in vessel traffic and soybean harvest.	2025	Jeff W
20 Replacement of Aerators	Maint.	\$ 50,000	\$ 4,353	Parts have been ordered.	Q3	Jeff W
21 New belt for lofter 7	Maint.	\$ 27,500	\$ 23,374	Complete	Q3	Jeff W
22 New buckets for lofters 2 and 7	Maint.	\$ 40,000	\$ 41,489	Complete	Q3	Jeff W
23 Reducer and motor for dryer unloading turntable	Maint.	\$ 6,500	\$ 6,292	Parts here, waiting to install. Installation will take place in 2025.	Q3	Jeff W
24 Replace probe at existing probe station -QC	Maint.	\$ 45,000	\$ 48,035	Complete	Q2	Mike M
25 Rail Repair	Maint.	\$ 75,000	\$ 50,993	waiting for materials to deliver	Q3	Mike M
26 Snow pusher for new Telehandler	Maint.	\$ 5,500	\$ 5,483	Complete	Q3	Jeff W
27 Upgrade existing garage	Growth	\$ 75,000	\$ 16,489	Work has started	Q3	Mike M
28 New coverall storage for equipment	Growth	\$ 75,000	\$ 13,255	Building ordered.	Q3	Mike M
Total Capital Budget 2024 including 2023 carryover		\$ 10,102,990	\$ 6,391,729			

ACT Government Funding amount	\$2,000,000.00
Spending to date Gov't portion	\$2,000,000.00
Reimbursed to July 3	\$1,900,000.00
Remaning funding	\$100,000.00 10% holdback till completion

POJ - Receiving Area Upgrade Project						
	Original Estimate (Jan 2023)	Revised Estimate - Apr 2/24	Revised Estimate - May 22/24	Revised Estimate Nov 15/24	Actual / Projected expenses 2024	Projected Expenses 2025
Foundation	\$500,000	\$700,000	\$987,000	\$985,597	\$985,597	\$0
Building (building, install, doors, electrical)	\$650,000	\$750,000	\$844,392	\$766,100	\$766,100	\$0
Mechanical (Conveyors, motors, hoppers, install)	\$700,000	\$750,000	\$750,000	\$551,522	\$287,011	\$264,511
Miscellaneous (concrete cutting, electrical)	\$200,000	\$200,000	\$200,000	\$175,297	\$100,297	\$75,000
Concrete Repair - #6 lane	\$130,000	\$150,000	\$150,000	\$175,000	\$0	\$175,000
Engineering	\$120,000	\$120,000	\$120,000	\$115,192	\$70,192	\$45,000
Total	\$2,300,000	\$2,670,000	\$3,051,392	\$2,768,708	\$2,209,197	\$559,511

Financial Report Month ending October 31, 2024

Summary:

Month of October results

Revenue for the month was \$1.6 million, a decrease of \$625K compared to 2023 and a decrease to budget of \$646k.

Expenses were kept on par with the budget, resulting in a surplus of \$1.056 million.

The Port has started the 4th quarter in a good position to have a great 2024 with a year to date surplus of \$2.865 million which is an increase to budget by \$125k.

Actuals/Budget/Previous Year

Month Ending October 31, 2024			
	Oct 2024 Acutal	Oct 2024 Budget	Oct 2023 Acutal
Revenue	\$ 1,631,545	\$ 2,278,000	\$ 2,256,825
Expenses	\$ 575,343	\$ 575,000	\$ 513,135
Surplus/Deficit	\$ 1,056,202	\$ 1,703,000	\$ 1,743,691
Year to Date - October 31, 2024			
	YTD 2024 Actual	YTD 2024 Budget	YTD 2023 Actual
Revenue	\$ 7,227,039	\$ 7,618,000	\$ 7,959,810
Expenses	\$ 4,361,538	\$ 4,878,000	\$ 4,539,255
Surplus/Deficit	\$ 2,865,501	\$ 2,740,000	\$ 3,420,555

Management Fees to the Township

As of October 31, 2024, the Port has transferred \$833,333 towards their annual payment of \$1,000,000.

Accounts Receivables/Payables (Trade/HST)

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

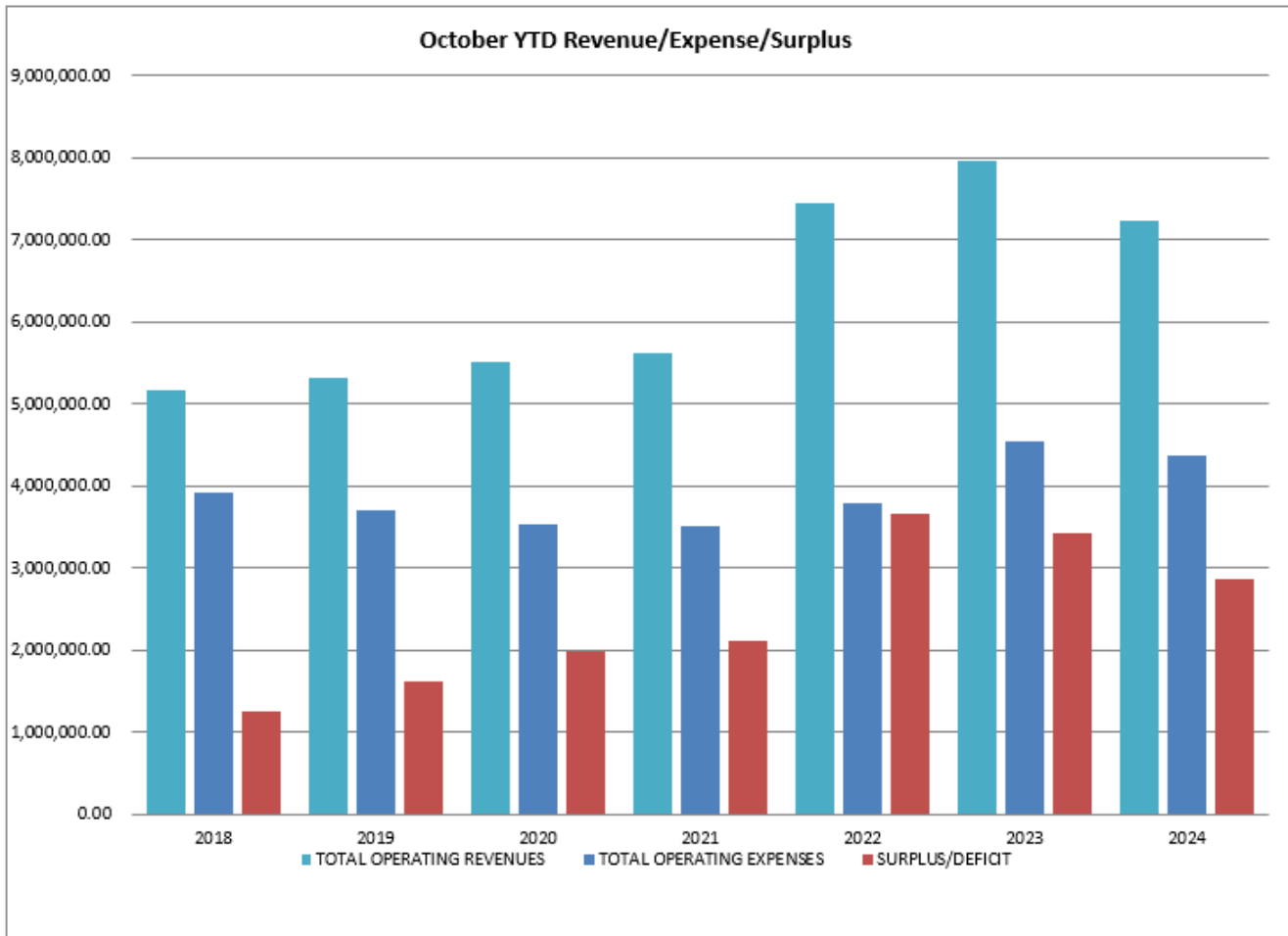
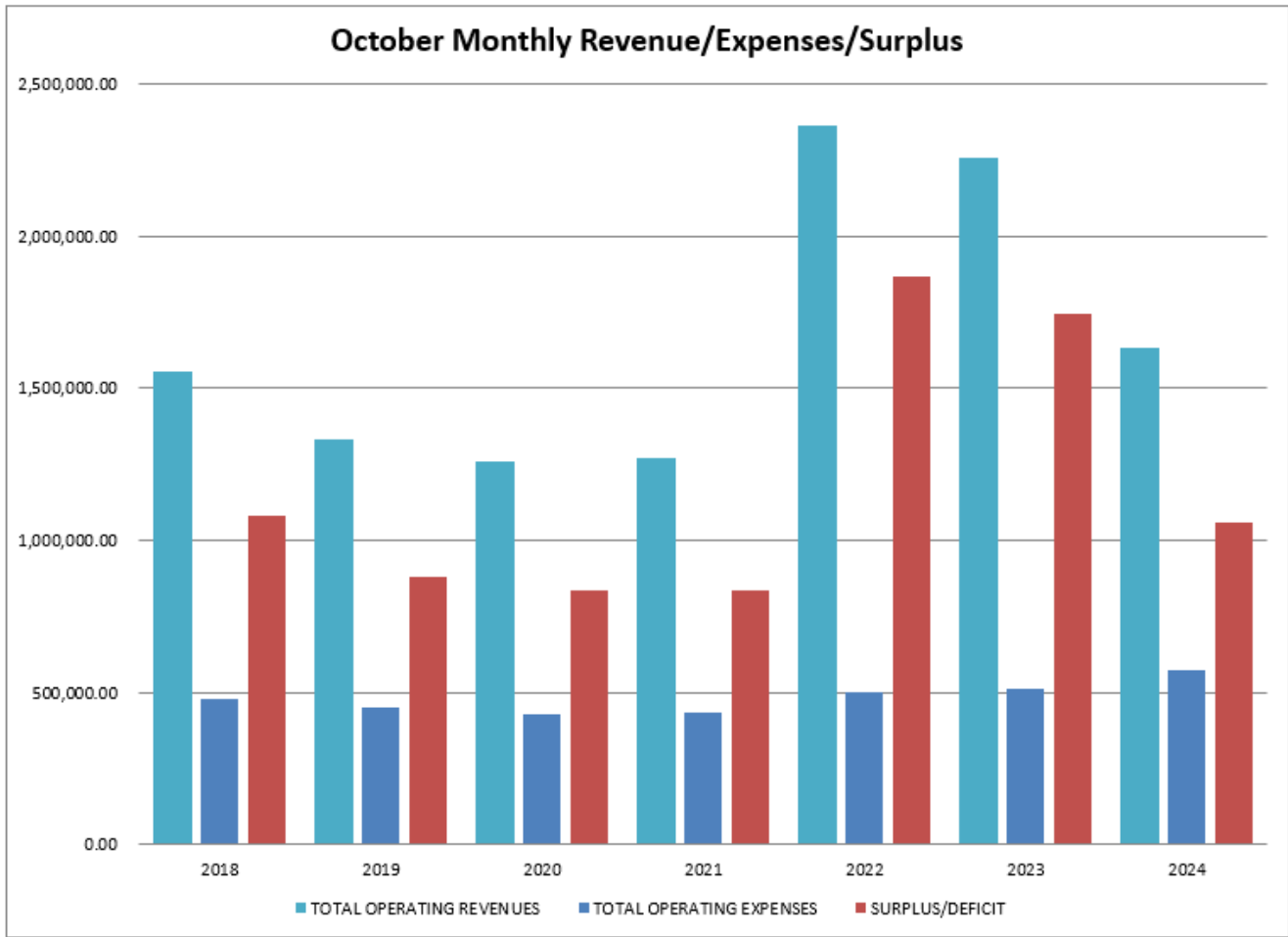
Receivables: \$1,415,196

Payables: \$349,811

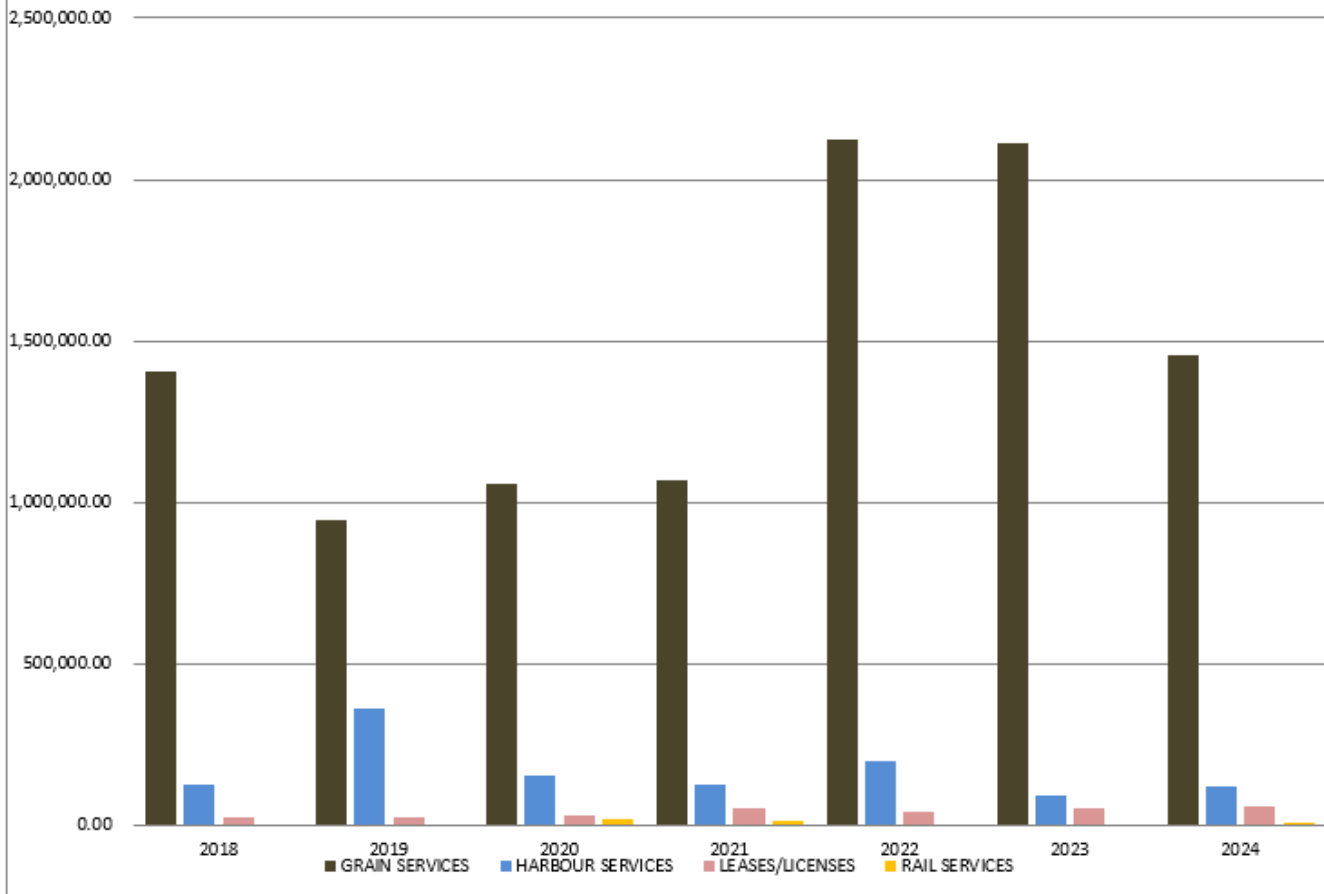
Cash on Hand: \$5,021,633

Breakdown of Revenues and Expenses year over year

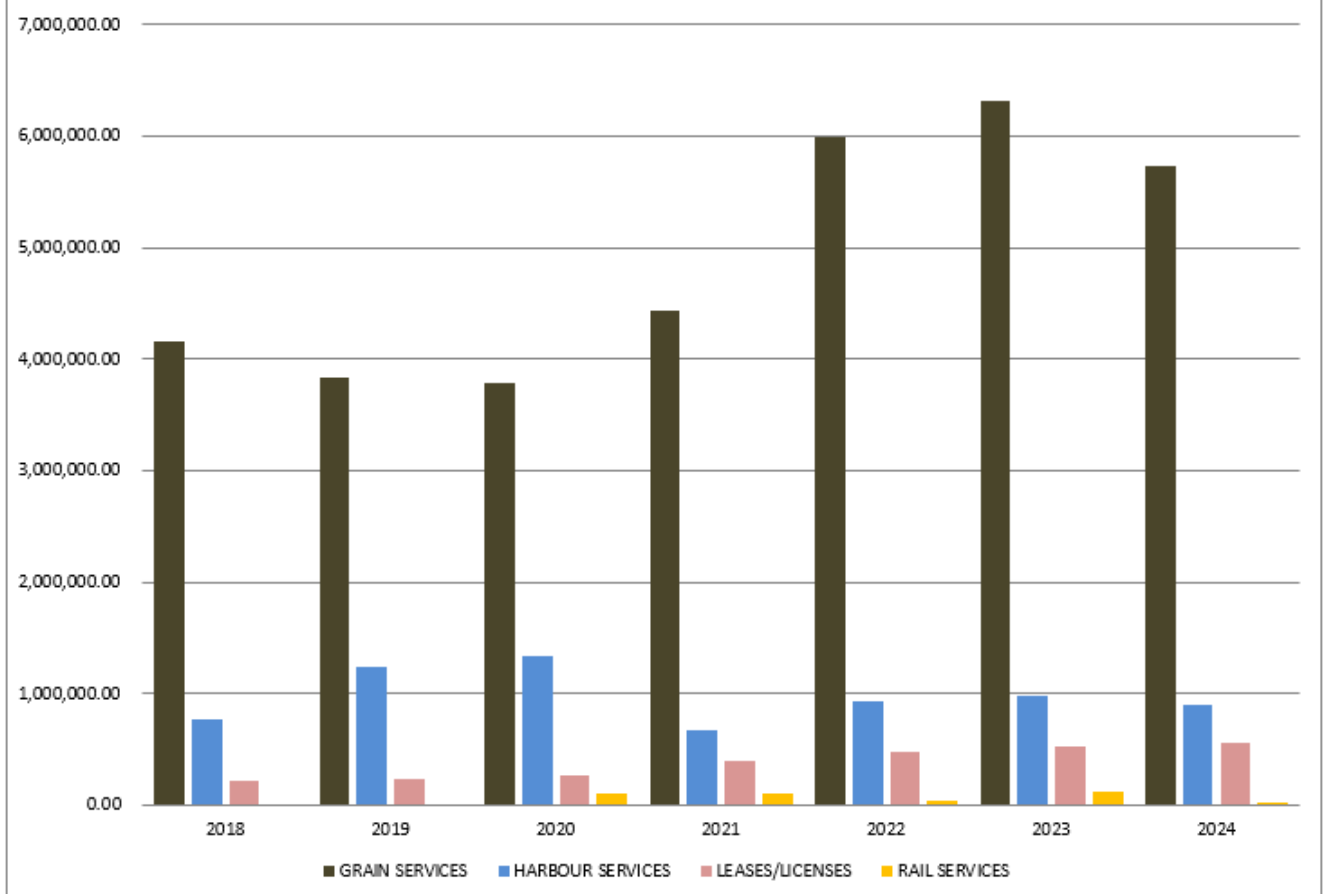
REVENUES	YTD 2024 Revenue Breakdown	YTD 2023 Revenue Breakdown	Difference	Comments
Harbour Services	\$897,745	\$989,285	(\$91,540)	Salt & breakbulk down from 2023
Grain Services	\$5,734,920	\$6,316,224	(\$581,304)	Less grain shipments, sale of grain held till Nov in 24
Rail Services	\$32,643	\$123,665	(\$91,022)	Crews usage for rail car storage down plus less steel pipe project in 2024
Leases/Licenses	\$556,367	\$529,097	\$27,270	Yearly increases
EXPENSES	YTD 2024 Expenses Breakdown	YTD 2023 Expenses Breakdown		Comments
Labour/Benefits	\$2,306,377	\$2,141,113	\$165,264	Contract renewal, new employees
Utilities	\$383,298	\$480,861	(\$97,563)	Natural gas consumption down 48% to 2023, Audit adjustment for Hydro in 2023
Operating & Admin	\$1,671,863	\$1,761,833	(\$89,970)	Advertising - Aquatarium Outside Services - Lawyers, Rail handling. Computers - Fine tuning new grain program Material & Supplies - Timing of purchases Insurance - Yearly increases



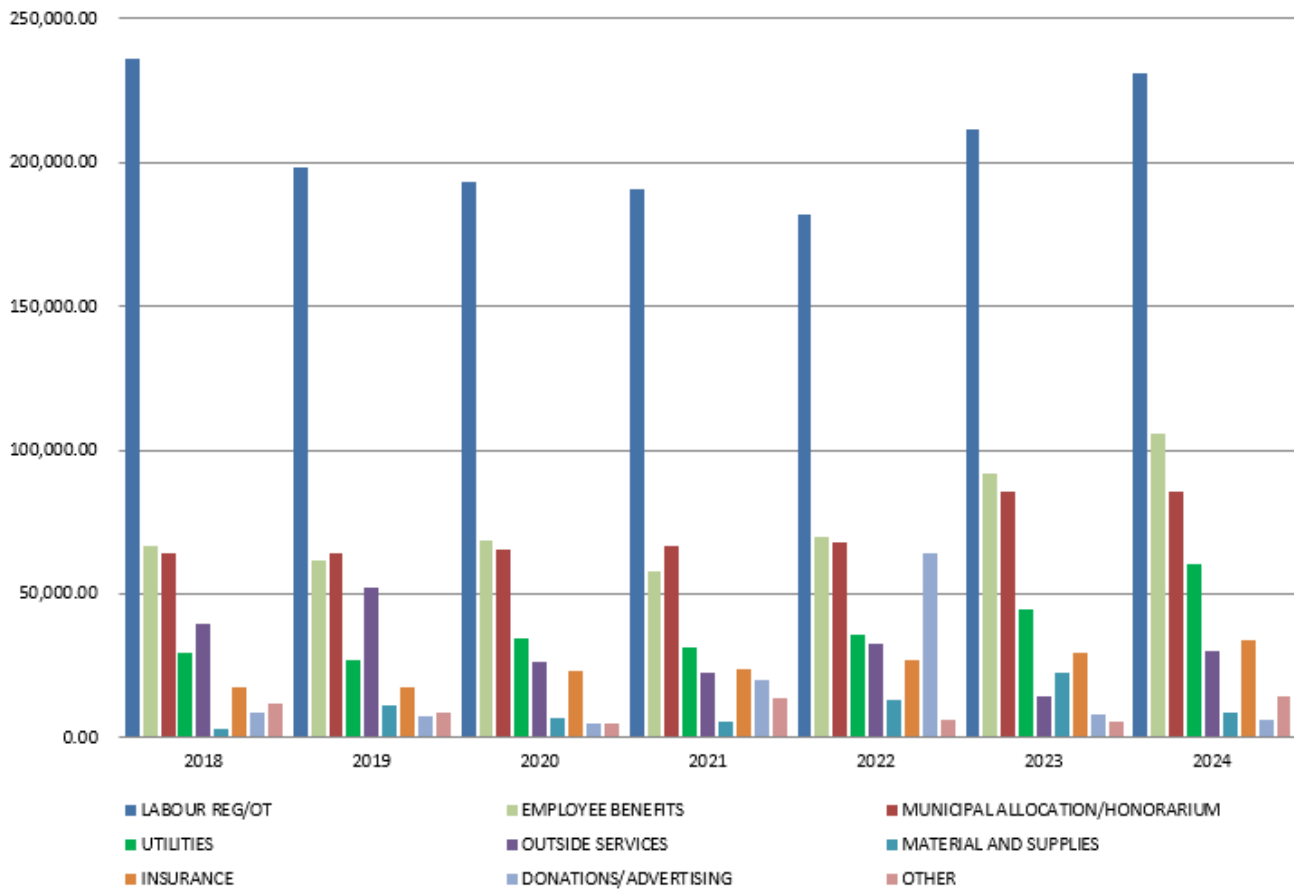
October Monthly Revenues



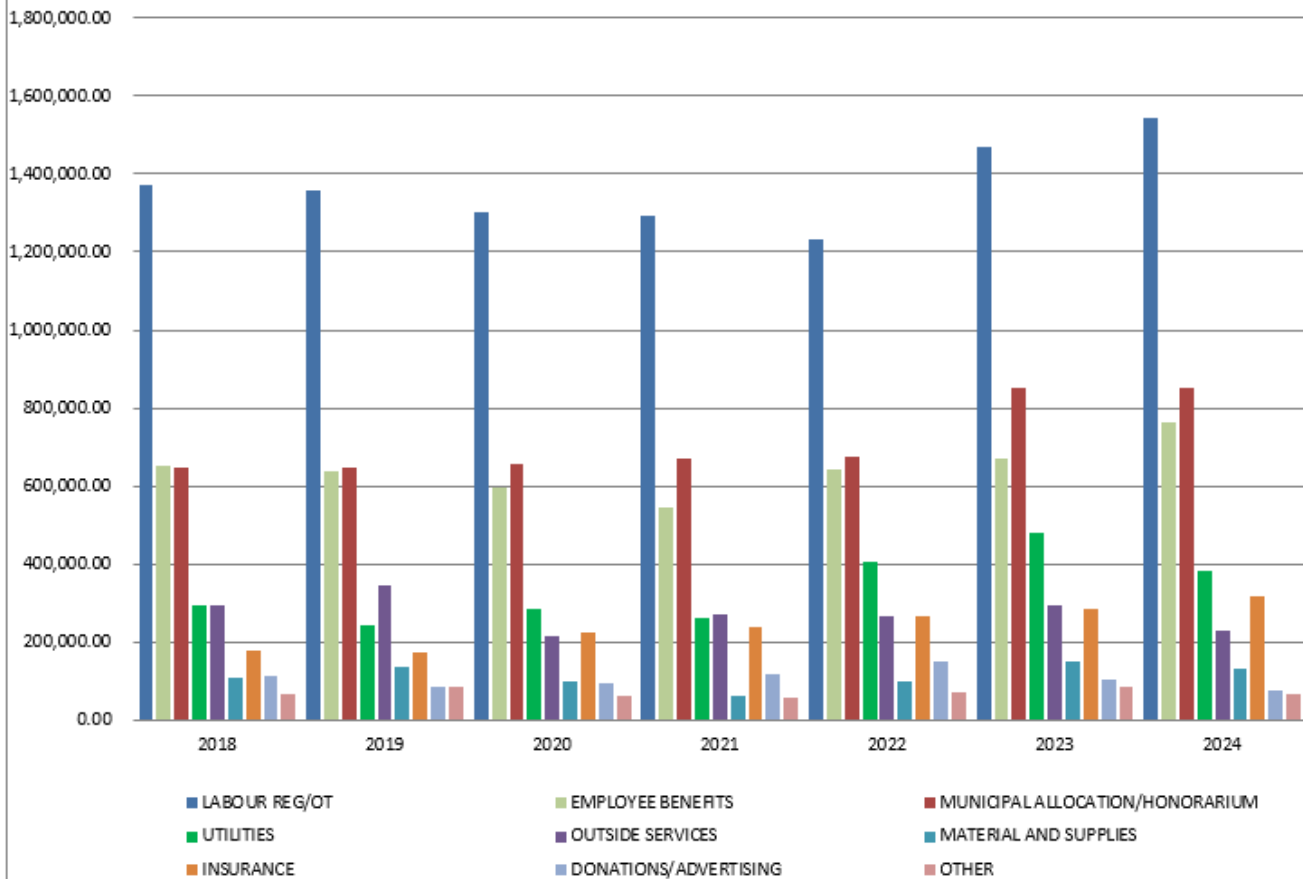
October YTD Revenues



October Monthly Expenses



October YTD Expenses



YEAR TO DATE VESSEL TRAFFIC REPORT

Month Ending: October 31, 2024

HARBOUR TERMINAL REPORT

WHARF TRAFFIC		INWARD	OUTWARD	TOTAL CURRENT YEAR	TOTAL PREVIOUS YEAR
GRAIN	FOREIGN		118,527	118,527	81,196
	DOMESTIC		85,529	85,529	59,159
SALT	FOREIGN	296,072		296,072	157,399
	DOMESTIC	74,120		74,120	275,880
AGGREGATE (STONE)			24,128	24,128	24,291
LIQUID BULK		20,521		20,521	7,589
BREAKBULK/PROJECT CARGO		4,220		4,220	2,128
TOTAL		394,933	228,184	623,117	607,642

SHIPS AT BERTH		INWARD	OUTWARD	LAYOVERS	TOTAL CURRENT YEAR	TOTAL PREVIOUS YEAR
GRAIN	FOREIGN		8		8	5
	DOMESTIC		5		5	3
SALT	FOREIGN	1			1	
	DOMESTIC	18			18	24
AGGREGATE (STONE)			1		1	1
LIQUID BULK		3			3	1
BREAKBULK/PROJECT CARGO		3			3	1
MISC*				2	2	2
TOTAL		25	14	2	41	37

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

There is 1 salt vessel in November, and 7 soybean vessels lined up, 4 of which have already been completed.

November 15, 2024

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

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

The following environmental, health and safety (EH&S) activities were conducted by Prevention and Regulatory Solutions Ltd. during 15 hours of support from October 10 to November 15, 2024.

- Attended a site meeting with management to discuss remaining activities for 2024.
- Sent on-line training information to Incoming General Manager.
- Updated confined space entry (CSE) assessment and permit forms covering large annex bins, including one new bin associated with the new dryer. Reviewed draft documents with the CSE / safety committee team. Inspected the new annex bin installation to determine lockout requirements. Updated draft documents and submitted for final review and approval.
- Prepared short- and longer-term training plans for new casual employees and a new electrician, and discussed options with Operations and Maintenance Managers. Prepared training records, quizzes, and handouts for new employee training session. The training session had to be delayed due to PandRS illness.

GENERAL MANAGER'S REPORT – November 18, 2024

- Prepared lease for Masterfeeds and forwarded to Incoming GM. Although the current lease ends at the end of February 2025, they have asked to get this approved in 2024.
 - Met with EV engineering on October 24. This was the second meeting in preparation for a drainage plan for the property at 2822 County Road 2. Once this is completed, a budget will be developed to include a land development plan.
 - Grain Broker weekly meeting – Introduced the Incoming GM and discussed quantities and future vessels scheduling.
 - Logistec - On Oct. 25, Port GMs met with General Manager of sales to discuss the current process of providing quotes. Monthly meeting was moved up to Nov. 7 – discussed remaining salt vessels, potential steel shipment for December.
 - Organized a “meet and greet” with representatives from our Insurance Broker, BFL and discussed the Port’s current insurance premiums and potential opportunities to reduce.
 - Pay Equity Plan. This should not be confused with the recent analysis completed at the Township. The Pay Equity Act in Canada aims to achieve pay equity for employees in jobs that are commonly held by women. The central feature of the Act is that it requires employers to establish and periodically update, every 5 years, a pay equity plan. In developing a plan, employers must:
 - identify the different job classes made up of positions in their workplace
 - determine whether each job class is predominantly male, predominantly female or gender neutral
 - determine the value of work of each predominantly female or male job class
 - calculate the compensation of each predominantly female or male job class, and
 - compare the compensation between predominantly female and male job classes doing work of equal or comparable value
- Update: all job descriptions have been provided and a review of the Job Class data has been completed.
- Discussions with the Port’s Engineering consultant, including public walkway, land development at 2882 County Road 2, remaining concrete work for the grain elevator, dock construction, and covered storage building.

GENERAL MANAGER'S REPORT – November 18, 2024 Cont'd.

- Held briefings with the Incoming General Manager on various topics and organized introductions. Updated mail groups with various customers etc. to ensure Incoming GM is included.

Future Works:

- Complete Job Equity analysis
- Support preparation for the 2024 Year End Report
- Update current Marine Tariffs
- Update current Grain Tariffs and Drying tables
- Update Port Security Plan
- Support preparation for the 2025 budget
- Develop report on Port dock
- Support strategic plan initiatives
- Support the General Manager

INCOMING GENERAL MANAGER'S REPORT – November 18, 2024

STAFFING

Spent a considerable amount of time the first three (3) weeks meeting and engaging with staff across the organization to better understand operations and opportunities. I believe that we have one of the most genuine and committed labour forces in Eastern Ontario. Specifically, our front-line staff are truly the heart and soul of this business. Their work ethic, customer service and drive to ensure that the Port is working efficiently and effectively is unmatched.

PARTNERS

Participated in various Meet & Greet introductory meetings, alongside the Outgoing General Manager, more specifically with: John McGeough, Prevention and Regulatory Solutions Ltd. (Port H&S consultant), representatives from BFL Risk and Insurances Services Inc. (Port Insurance Broker), representatives from Greenfield Global, representatives from Logistec (Stevedore), AmSpec (grain graders) and Cornerstone Management Solutions Ltd. (Pay Equity Consultant).

PROJECTS

Strategic Plan: Prepared and advertised a Request for Proposal for Strategic Plan Consulting Services, with a closing date of Friday, November 22. The RFP was advertised on the Port's website, through social media (Facebook & LinkedIn) and in the Brockville Recorder and Times. In addition, an email was sent to various consulting firms within Eastern Ontario and the Province to further extend the distribution. It is anticipated that RFP results will be shared at the December PMC meeting.

Accessibility Plan: Given that the Port is federally regulated and has 10 or more employees, we are legislated by the [Accessible Canada Act](#) (ACA) and [Accessible Canada Regulations](#) (ACR) and therefore must meet its regulatory requirements, which include consultation, creation of a plan and explanation of how barriers will be removed. This will be achieved through the following:

1. **Consult** with employees and stakeholders to gather information on possible barriers. A barrier may be something physical, such as steps into an office; or something technological, such as a website or online application that can't be used with screen readers; or something attitudinal, such as a reluctance to hire someone with a disability that is qualified to do the job. One way of asking about barriers is to ask what would make it easier for a person to do their job or to deal with your company. Disability will not always mean that a person has mobility restrictions.
2. **Create** and publish an accessibility plan that explains how the organization identified barriers in the areas of:

- Employment – includes the entire employment experience from hiring to termination
- Built environment – includes buildings, parking areas, lighting, accessible washrooms, offices, etc.
- Information and Communication Technologies – includes software used for company work, intranet, website, communication systems
- Communication other than Information and communication technologies – includes plain language in documents and manuals
- Procurement of goods, services, and facilities – includes steps to ensure procurement of items/facilities considers accessibility
- Design and delivery of programs and services – includes things like comfort level of staff in communicating with persons with disabilities, services are explained in plain language, forms for clients are easily understood and are easy to fill out, anything connected with the delivery of services
- Transportation – includes accommodation of drivers’ needs, adjustable equipment, or adjustable truck interiors

3. **Plan** - Explain how the organization plans to remove the barriers identified in each area.

Draft Accessibility Plan

An Accessibility Plan 2025 – 2028 has been drafted. Post harvest season, employee feedback will be sought through an anonymous survey and verbal discussions for incorporation in the plan, ensuring that everyone’s voice has been heard prior to finalization and presentation to the PMC for ratification.

NETWORKING

Attended the Highway H2O Conference November 12 – 14, 2024, along with Deputy Mayor Dillabough and CAO Sean Nicholson.

Registered to attend the OABA (Ontario Agri Business Association) Annual Meeting in Mississauga on December 5 – 6, 2024, along with the Operations Manager and Administrative Assistant/H&S Coordinator.

TOWNSHIP COLLABORATIONS

Participating as the Port representative to the Township's Ad Hoc Communications Committee.

Working with the Clerk to onboard and transition the Port to eScribe for meeting management solutions; creating user accounts and undertaking staff training, which will then ensure that all Township committees are utilizing the same accessible report and agenda creation software (ETA December or January launch). *Note – Seamless transition for PMC members.*

Working with Public Works staff to develop roadside signage that meets regulatory requirements within the road allowance to acknowledge projects completed utilizing funding from the Port.

Will be participating as an interview panel member, alongside the Clerk to recruit her temporary replacement.

ON THE HORIZON

Completion of corporate wide SWOT (Strengths-Opportunities-Weaknesses-Threats) analysis.

2025 draft capital and operating budget(s) discussions.

Filling Assistant General Foreman position and analysis of staffing options and opportunities (to coincide with strategic plan initiation).

Proposed updates to Delegation of Authority By-law.

Development of Water Safety Training Procedure.

**Port of Johnstown
Action Item**

Committee: Port of Johnstown Management Committee

Date: November 18, 2024

Division: Port of Johnstown

Topic: 2024 Financial Audit Service Plan

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.

Auditing procedures will be changing from International Financial Reporting (“IFRS”) to Public Sector Accounting Standards (“PSAS”)

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 2024 Audit Service Plan presented by MNP LLP Chartered Accountants

Robert Dalley
General Manager
Port of Johnstown



Port of Johnstown

2024 Audit Service Plan

Report to the Port Management Committee

December 31, 2024

H. James Pollock, CPA, CA, LPA

T: 613.209.8253

E: jamie.pollock@mnp.ca



Wherever business takes you

MNP.ca

Audit Service Plan Overview

We are pleased to present our Audit Service Plan for the Port of Johnstown (the "Organization") which outlines the strategy we will follow to provide the Organization's Port Management Committee with our Independent Auditor's Report on the December 31, 2024 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.

We confirm to the Port Management Committee that we are independent of the Organization. Our letter to the 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

Audit Materiality

The scope of our audit work is tailored to reflect the relative size of operations of the Organization and our assessment of the potential for material misstatements in the Organization'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 Organization;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.




We propose to use \$500,000 as overall materiality for audit planning purposes.

Auditor’s Approach to Internal Control

For the December 31, 2024 audit, we are planning to place low reliance on the Organization’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 Organization 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
 ENTITY SPECIFIC	Change from International Financial Reporting Standards ("IFRS") to Public Sector Accounting Standards ("PSAS") based on control influence from the Corporation of the Township of Edwardsburgh/Cardinal.
 NEW REPORTING DEVELOPMENTS	<ul style="list-style-type: none"> • Public Private Partnerships (New Section PS 3160) • Revenue (New Section PS 3400)
 NEW ASSURANCE DEVELOPMENTS	<ul style="list-style-type: none"> • Group Audits (Amendments to CAS 600) • Quality Management (New CSQM 1 and Conforming Amendments)

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
Management override of internal controls	<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"> 1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 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 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
<p>Revenue</p> <p>There 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>

Audit Team

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 the Port of Johnstown and the role they will play:

RETURNING TEAM MEMBERS	CONTACT INFORMATION
Jamie Pollock, CPA, CA, Partner	E: Jamie.Pollock@mnp.ca

NEW TEAM MEMBERS	CONTACT INFORMATION
Julia Tilley, CPA, CA, Manager	E: Julia.Tilley@mnp.ca
Francesca Giovanniello, CPA, Senior	E: Francesca.Giovanniello@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 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
Interim audit procedures	December 16, 2024 to December 18, 2024
Year-end fieldwork procedures	February 3, 2025 to February 7, 2025
Draft year-end financial statements to be discussed with management	February 28, 2025
Presentation of December 31, 2024 Audit Findings Report and draft financial statements to the Port Management Committee	March 14, 2025
Presentation of December 31, 2024 Audit Findings Report and draft financial statements to Council of the Corporation of the Township of Edwardsburgh/Cardinal	March 28, 2025
Issuance of Independent Auditor’s Report	March 31, 2025

Fees and Assumptions

DESCRIPTION	2024 ESTIMATE
Base audit fee as per our fee quote	\$ 27,500

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.

DESCRIPTION	AMOUNT
Progress billing #1 - at start of planning and interim audit procedures	\$ 10,000
Progress billing #2 - at start of year-end audit procedures	\$ 10,000
Progress billing #3 - upon release of the draft financial statements	\$ 5,000
Final billing - upon release of the Independent Auditor's Report	\$ 2,500
Total	\$ 27,500

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

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

Public Private Partnerships (New Section PS 3160)

In April 2021, the Public Sector Accounting Board (PSAB) issued Section PS 3160 *Public Private Partnerships*, which contains requirements for recognizing, measuring, and classifying infrastructure procured through a public private partnership. The main features of the new Section include:

- Section PS 3160 applies when public private partnership infrastructure is procured by the public sector entity using a private sector partner that is obligated to:
 - Design, build, acquire or better new or existing infrastructure;
 - Finance the transaction past the point where the infrastructure is ready for use; and
 - Operate and/or maintain the infrastructure.
- Public private partnership infrastructure should be recognized as an asset when the public sector entity acquires control of the infrastructure.
 - An infrastructure asset acquired in an exchange transaction should be initially measured at cost, which should be equal to the infrastructure asset's fair value on the initial measurement date.
 - The cost of the infrastructure asset would be amortized over the useful life of the asset in a rational and systematic manner.
- A liability, which could be in the form of a financial liability, a performance obligation, or a combination of both, should be recognized when the public private partnership recognizes an asset.
 - When a liability exists, it would be measured at the same value as the asset, reduced for any consideration previously transferred.
 - Subsequent measurement of a financial liability should be at amortized cost using the effective interest method.
 - For the subsequent measurement of the performance obligations, the revenues would be recognized, and the liability reduced in accordance with the substance of the public private partnership agreement.

Section PS 3160 is effective for fiscal years beginning on or after April 1, 2023. Earlier application is permitted.

Revenue (New Section PS 3400)

In November 2018, Section PS 3400 *Revenue* was included in the CPA Canada Public Sector Accounting Handbook. Section PS 3400 establishes standards on how to account for and report on revenue by distinguishing between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The main features of this Section are as follows:

- Performance obligations are enforceable promises to provide specific goods or services to a specific payor.

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

- Performance obligations can be satisfied at a point in time or over a period of time.
- The new standard outlines five indicators to determine if the revenue would be recognized over a period of time.
- Revenue from a transaction with a performance obligation(s) is recognized when, or as, the entity has satisfied the performance obligation(s).
- Revenue from transactions with no performance obligation is recognized when a public sector entity has the authority to claim or retain an inflow of economic resources and a past event that gives rise to a claim of economic resources has occurred.

Further editorial changes have also been made to other standards as a result of the issuance of PS 3400.

Section PS 3400 is effective for annual financial statements relating to fiscal years beginning on or after April 1, 2023. Early application continues to be permitted.

New Assurance Developments

Group Audits (Amendments to CAS 600)

In August 2022, the Auditing and Assurance Standards Board (AASB) issued the revised CAS 600 *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)* to replace the existing CAS 600 and adopt, with appropriate Canadian amendments, the International Standard on Auditing (ISA) 600 (Revised), *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)* and any conforming and consequential amendments.

The revised standard incorporates several key changes to establish more robust requirements and provide detailed guidance for group auditors and component auditors when conducting a group audit, including:

- Introducing a principles-based approach that can be adapted and is scalable for group audits of varying circumstances and complexities;
- Establishing a framework for planning and performing a group audit engagement;
- Emphasizing the importance of professional skepticism;
- Clarifying and providing solutions to overcome restriction issues related to access to people, information, or audit documentation;
- Clarifying how the concepts of materiality and aggregation risk apply in a group audit;
- Specifying the importance of two-way communications between the group auditor and component auditors, including expectations regarding the timing of those communications; and
- Strengthening various aspects of the group auditor's interaction with component auditors.

As a result of issuing the revised CAS 600, requirements for several other standards have been amended to better articulate the auditor's responsibilities regarding audits of group financial statements:

- CAS 300 *Planning an Audit of Financial Statements*
- CAS 320 *Materiality in Planning and Performing an Audit*
- CAS 700 *Forming an Opinion and Reporting on Financial Statements*

The revised CAS 600 and conforming amendments to other standards are effective for audits of financial

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

statements for periods beginning on or after December 15, 2023. Earlier application is permitted.

Quality Management (New CSQM 1 and Conforming Amendments)

In May 2021, the Auditing and Assurance Standards Board (AASB) issued Canadian Standard on Quality Management (CSQM) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* which revises and replaces existing Canadian Standard on Quality Control (CSQC) 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*. The new CSQM aims to strengthen the standards addressing quality control and broadens the requirement for the firm's system of quality management beyond audits, reviews and other assurance services to also include related services engagements that were formerly excluded: compilation engagements, agreed-upon procedures engagements, and engagements to report on supplementary matters arising from an audit or a review engagement.

CSQM 1 requires the firm to apply a risk-based approach in the design, implementation, and operation of the system of quality management while taking into account the nature and circumstances of both the firm and the engagements the firm performs. It also sets out requirements relating to:

- The system of quality management;
- The firm's risk assessment process;
- Governance and leadership;
- Relevant ethical requirements;
- Acceptance and continuance of client relationships and specific engagements;
- Engagement performance;
- Resources;
- Information and communication;
- Specified responses;
- The monitoring and remediation process;
- Network requirements or network services;
- Evaluating the system of quality management; and
- Documentation.

As a result of issuing CSQM 1, amendments have been made to CAS 620 *Using the Work of an Auditor's Expert* and other editorial changes have been made to other standards.

CSQM 1 is effective as follows:

- Firms are required to design and implement their system of quality management for audits or reviews of financial statements or other assurance engagements by December 15, 2022. They are required to evaluate their system within one year following this date.
- Firms are required to design and implement their system of quality management for related services engagements by December 15, 2023. They are required to evaluate their system within one year following this date.

In May 2022, the Auditing and Assurance Standards Board (AASB) issued conforming amendments to appropriately reflect the requirements of the recently approved suite of Canadian quality management standards at the

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

engagement level in all Other Canadian Standards in order to achieve the benefits of adopting a new approach to managing and achieving quality on engagements. The conforming amendments to Other Canadian Standards include adding requirements and application material dealing with quality management to standards that were previously not subject to the Canadian Standard of Quality Control (CSQC) 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*, but are now within the scope of:

- Canadian Standard on Quality Management (CSQM) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*; and
- CSQM 2 *Engagement Quality Reviews*.

These conforming amendments for Other Canadian Standards are made to the standards in the following areas:

- Canadian Standards on Review Engagements (CSREs);
- Canadian Standards on Assurance Engagements (CSAEs);
- Canadian Standards on Related Services (CSRSs) and standards for specialized areas and other related services,
- Canadian Standard on Association (CSOA) 5000; and
- Assurance and Related Services Guidelines (AuGs).

Different effective dates apply based on the nature of the engagement to make transition easier:

- Conforming amendments to assurance standards are effective for periods or engagements, as appropriate, beginning on or after December 15, 2022.
- The effective dates of the conforming amendments to related services standards that are performed in conjunction with an audit or a review engagement are for periods beginning on or after December 15, 2022.
- For other related services engagements that are not performed in conjunction with an assurance engagement, including compilation engagements and agreed-upon procedures engagements, the effective date for the conforming amendments is for periods or engagements beginning on or after December 15, 2023, respectively.
- Under CSOA 5000, the practitioner's consent may be provided in conjunction with an audit, review, other assurance or related service engagement. Therefore, the effective date of conforming amendments will be determined based on the effective date of the related engagement.

October 17, 2024

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 "Organization") commencing with the fiscal year ending December 31, 2024.

Our responsibilities

We will audit the financial statements of Port of Johnstown for the year ended December 31, 2024.

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.

First-time adoption of Canadian Public Sector Accounting Standards

The Organization has adopted Canadian public sector accounting standards ("PSAS") on January 1, 2024. Adoption of PSAS requires retrospective restatement of the opening balances as at January 1, 2023 and the financial statements for the fiscal year ending December 31, 2023 and providing additional financial statement disclosures relating to the transition.

It is the responsibility of management to review the requirements of PSAS to:

- Appropriately select and apply the Organization's initial PSAS accounting policies, including elective exemptions and mandatory exceptions to retrospective application in accordance with PS 2125 *First-time adoption by government organizations*;
- Identify the material differences that impact the Organization (adjustments and disclosures) between pre-changeover accounting standards and PSAS; and
- Appropriately calculate and account for each of the transition adjustments required and to provide us with supporting documentation.

As part of this transition, the opening statement of financial position as at January 1, 2023 and the financial statements for the fiscal year ending December 31, 2023 will be restated in accordance with PSAS. As we were not engaged to report on this restated comparative information, the corresponding figures included in the financial statements will be referred to as unaudited. This will be explained in an additional paragraph that we will add to our Independent Auditor's Report on the financial statements. See the paragraph in the Independent Auditor's Report titled "Comparative Information" appended to this letter.

MNP LLP

709 Cotton Mill Street, Cornwall ON, K6H 7K7

T: 613.932.3610 F: 613.938.3215

Management's responsibilities

The operations of the Organization 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 Canadian public sector accounting standards. This includes the design, implementation and maintenance of the system of internal control relating to the preparation and presentation of the financial statements.

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.

Robert Dalby
Officer Signature

GENERAL MANAGER
Title

Nov. 13, 2024
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 Organization'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 Organization'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 Organization'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 Organization (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 Organization 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 Organization 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 Organization 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, 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 Port of Johnstown:

Opinion

We have audited the financial statements of Port of Johnstown (the "Organization"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, accumulated operating surplus, changes in net debt, cash flows and the related schedules 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 Organization as at December 31, 2024, and the results of its operations, its remeasurement gains and losses, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Emphasis of Matter – Comparative Information

We draw attention to Note X to the financial statements which describes that the Organization adopted Canadian public sector accounting standards on October 1, 2024 with a transition date of January 1, 2024. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at December 31, 2023 and January 1, 2023, and the statements of operations, accumulated operating surplus, remeasurement gains and losses, changes in net debt, cash flows and the related schedules for the year ended December 31, 2024 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited. Our opinion is not modified in respect of this matter.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization'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 Organization 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 \$27,500 plus applicable sales tax.

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

Description	Amount
Progress billing #1 - at start of planning and interim procedures	\$ 10,000
Progress billing #2 - at start of year-end procedures	\$ 10,000
Progress billing #3 – upon release of the draft financial statements	\$ 5,000
Final billing - upon release of the Independent Auditor's Report	\$ 2,500

The estimated fees noted above exclude administrative expenses and applicable taxes. Refer to Appendix E for information about the relevant administrative expenses and taxes.

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 Organization. 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.

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 "Organization").

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 Organization of its obligations as set out in the engagement letter.
2. **Right to Terminate Services** - The Organization may terminate the engagement upon 30 days written notice. If this occurs, the Organization 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 Organization not fulfil its obligations as set out herein and in the engagement letter, and in the event that the Organization 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 Organization requires significant changes to the arrangements set forth in this engagement letter, the Organization 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 Organization's personnel. MNP undertakes to advise the Organization'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 Organization 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 Organization 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 Organization'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 Organization might use them, any such tools which may be provided to the Organization, 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 Information** - Except to the extent necessary for the performance of the services, the Organization shall not provide any personal information, as defined in Canadian federal and provincial privacy legislation, to MNP in connection with this engagement. If personal information is disclosed to or by MNP, or is accessed, collected, used, or disclosed by MNP, the Organization consents to the same and represents and warrants that it has or will 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. Any collection, use or disclosure of personal information will be subject to MNP's privacy policy (available for review at www.mnp.ca/privacy) and will comply with applicable Canadian federal and provincial laws.
11. **Confidentiality** - To the extent that, in connection with this engagement, MNP comes into possession of any proprietary or confidential information of the Organization, MNP will not disclose such information to any third party without the Organization's consent, except: (a) when properly acting in the course of providing the Services (including to such of MNP's subcontractors, affiliates and advisors as may have a need to know), (b) as may be required by applicable law, or as may be permitted by applicable professional standards; or (c) to the extent such information: (i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by MNP in breach hereof; (ii) is disclosed by the Organization to a third party without substantially the same restrictions as set forth herein; (iii) becomes available to MNP on a non-confidential basis from a source other than the Organization whom MNP believes is not prohibited from disclosing such information to MNP by obligation to the Organization; (iv) is known by MNP prior to its receipt from the Organization without any obligation of confidentiality with respect thereto; or (v) is developed by MNP independently of any disclosures made by the Organization to MNP of such information. The Organization 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 MNP personnel that may be located extra-provincially to ensure we are adhering to professional and MNP standards.

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

12. **Data Analytics** - The Organization agrees that MNP may use relevant portions of the Organization information disclosed to MNP in the course of the Engagement, which may include Confidential information and Personal information (the "Client Data") for the purpose of performing individualized (using your data only, for your eyes only) and aggregated benchmarking and industry models and reports (using de-identified data from a variety of sources). Aggregated benchmarking and industry reporting 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. MNP may use such information to provide services to its clients or for other business purposes. None of the aggregated reporting will contain any information that would allow a third party to identify you. The data will not be re-identified or removed following the 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 Organization and MNP agree to the following with respect to MNP's liability to the Organization:
 - a. In any action, claim, loss or damage arising out of the engagement, the Organization agrees that MNP's liability will be several and not joint and the Organization 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 Organization and the Organization releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Organization 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 Organization 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 Organization 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 Organization 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 Organization.

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 Organization and MNP agree that clauses 14. and 15. will survive termination of the engagement.
17. **Electronic Communications** - Unless the Organization 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 Organization 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 Organization 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.
18. **Third Party Services** - In connection with this engagement, MNP may use certain third parties to provide professional, administrative, and analytical services and other clerical support. As a result, Client Data may transit or be used, stored or accessed in jurisdictions outside your province of residence or outside of Canada, and may be subject to disclosure in accordance with the laws applicable in such jurisdiction, which laws may not provide the same level of protection as Canadian federal and provincial privacy laws. MNP will require such third parties to undertake confidentiality obligations that are equivalent to those contained in this Agreement. For clarity, MNP does not warrant and is not responsible for any third-party product or service obtained independently by the Organization notwithstanding any participation or involvement by MNP in the procurement of such services.

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

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 Organization 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 Organization, the Organization shall be obliged to pay to MNP liquidated damages in the amount of one hundred fifty (150%) percent of the total compensation the Organization 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 Organization or third party actually paid to the individual in their first year of service to such party, whichever is greater. The Organization further understands that any breach by the Organization 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 Organization. "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 Organization had contact during the term of this engagement.

THAT Council of the Township of Edwardsburgh Cardinal approves payment of Port invoices circulated and numbered as follows:

- Withdrawals \$229,582.34

TOTAL \$229,582.34

- Batch 29 Cheques \$34,970.68

- Batch 30 EFT'S \$902,466.85

TOTAL \$937,437.53

TOTAL OF DIRECT WITHDRAW & BATCH LISTINGS \$1,167,019.87

PORT OF JOHNSTOWN

Listing of Montly Direct withdrawl Payments for the Port of Johnstown - November 18, 2024

For approval by Council

	Month	Amount	Withdrawl Date
Payroll Taxes	Oct 22-31	\$38,276.88	05-Nov
Payroll Taxes	Nov 1-15	\$28,240.12	19-Nov
EHT	October	\$6,820.94	15-Nov
HST	October	\$83,847.72	29-Nov
SunLife	October	\$16,335.90	01-Nov
VISA - General Manager	October	\$194.74	12-Nov
VISA - Operations Manager - KS	October	\$150.22	18-Nov
VISA - Operations Manager - MM	October	\$87.37	18-Nov
VISA- Office Manager	October	\$604.96	18-Nov
Hydro One	Sept 1-Oct 1	\$43,295.60	13-Nov
Hydro One	Sept 6-Oct 4	\$120.57	18-Nov
Enbridge	Sept 19-Oct 22	\$1,938.70	12-Nov
Bell	October	\$522.80	09-Nov
Cogeco	October	\$169.44	17-Nov
WSIB	October	\$8,976.38	28-Nov
	Total	\$229,582.34	

**PLEASE SIGN AND RETURN TO RHONDA
THANKS**

A/P Batch Listing - Payment (APCBTCLZ)

From Batch Number [29] To [29]
 From Batch Date [11/15/2024] To [11/15/2024]
 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.: 29 Description: SYSTEM GENERATED PAYMENT BATCH Total Amount: 34,970.68
 Batch Date: 11/15/2024 Type: System Source Application: AP No. of Entries: 4
 Last Edited: 11/15/2024 Status: Open Bank: 01 No. of Checks Printed: 0

Entry No.: 1 System Generated Payment Document No.: PY000010445 Payment Amt.: 4,271.40

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: EVBE01 EVB ENGINEERING Account Set: TRADE ENGINEERING - WAREHOUSE CARRYOVER
 Payment Code: CHECK Payment Type: Check Check No.: 0 LAND - CAPITAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
9029					0.00	0.00	0.00	4,271.40
Total :					0.00	0.00	0.00	4,271.40

Entry No.: 2 System Generated Payment Document No.: PY000010446 Payment Amt.: 30,373.00

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: FIRM01 FIRM BUILDING SOLUTIONS Account Set: TRADE MID COMPLETION PAYMENT - NEW GARAGE - CAPITAL
 Payment Code: CHECK Payment Type: Check Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
176 - 50%					0.00	0.00	0.00	24,200.00
184 - 50%					0.00	0.00	0.00	6,173.00
Total :					0.00	0.00	0.00	30,373.00

Entry No.: 3 System Generated Payment Document No.: PY000010447 Payment Amt.: 6.15

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: PURO01 PUROLATOR COURIER LTD. Account Set: TRADE SHIPPING SERVICES
 Payment Code: CHECK Payment Type: Check Check No.: 0

A/P Batch Listing - Payment (APCBTCLZ)

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
575091030					0.00	0.00	0.00	6.15
Total :					0.00	0.00	0.00	6.15

Entry No.: 4 System Generated Payment **Document No.:** PY000010448 **Payment Amt.:** 320.13
Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11
Vendor: UPPE02 UPPER CANADA H.V.A.C. SYSTEMS **Account Set:** TRADE **HEATING EQUIPMENT**
Payment Code: CHECK **Payment Type:** Check **Check No.:** 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
26823					0.00	0.00	0.00	320.13
Total :					0.00	0.00	0.00	320.13

— Batch Summary —

	Invoice	Adjustment	Discount	Payment	Advance Credit	Bank Amount
Total for Batch 29:	0.00	0.00	0.00	34,970.68	0.00	34,970.68

4 entries printed
 1 batch printed

A/P Batch Listing - Payment (APCBTCLZ)

From Batch Number [30] To [30]
 From Batch Date [11/15/2024] To [11/15/2024]
 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'S

Batch No.: 30 Description: SYSTEM GENERATED PAYMENT BATCH Total Amount: 902,466.85
 Batch Date: 11/15/2024 Type: System Source Application: AP No. of Entries: 40
 Last Edited: 11/15/2024 Status: Open Bank: 01 No. of Checks Printed: 0

Entry No.: 1 System Generated Payment Document No.: PY000010449 Payment Amt.: 2,611.87

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: ACKL01 ACKLANDS- GRAINGER INC Account Set: TRADE VARIOUS MAINT & SAFETY SUPPLIES
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
9284882629					0.00	0.00	0.00	67.99
9286569752					0.00	0.00	0.00	862.62
9288561419					0.00	0.00	0.00	53.61
9289357593					0.00	0.00	0.00	22.58
9289979487					0.00	0.00	0.00	261.84
9299873316					0.00	0.00	0.00	1,148.08
9302351656					0.00	0.00	0.00	140.19
9302460820					0.00	0.00	0.00	54.96
Total :					0.00	0.00	0.00	2,611.87

Entry No.: 2 System Generated Payment Document No.: PY000010450 Payment Amt.: 1,518.72

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: AERO01 AEROTEK ULC Account Set: TRADE HR SERVICES - CASUALS
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
O17368869					0.00	0.00	0.00	361.60
OC17335247					0.00	0.00	0.00	433.92
OC17346548					0.00	0.00	0.00	361.60

A/P Batch Listing - Payment (APCBTCLZ)

OC17357598

0.00 0.00 0.00 361.60

Total : 0.00 0.00 0.00 1,518.72

Entry No.: 3 System Generated Payment **Document No.:** PY000010451 **Payment Amt.:** 203.12

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: AJPR01 AJ Printing and Copy **Account Set:** TRADE **BUSINESS CARDS**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
24571					0.00	0.00	0.00	203.12

Total : 0.00 0.00 0.00 203.12

Entry No.: 4 System Generated Payment **Document No.:** PY000010452 **Payment Amt.:** 21,321.79

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: BLUM01 BLUMETRIC ENVIRONMENTAL INC. **Account Set:** TRADE **WATER MONITORING**

Payment Code: EFT **Payment Type:** Other **SALT POND PROFILE**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
BM34478					0.00	0.00	0.00	21,321.79

Total : 0.00 0.00 0.00 21,321.79

Entry No.: 5 System Generated Payment **Document No.:** PY000010453 **Payment Amt.:** 27,176.64

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: CGRC01 RECEIVER GENERAL FOR CANADA **Account Set:** TRADE **WEIGH/INSPECTION OF GRAIN ON VESSEL**

Payment Code: EFT **Payment Type:** Other **BILLED BACK TO BROKER OF GRAIN**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
90311563					0.00	0.00	0.00	27,176.64

Total : 0.00 0.00 0.00 27,176.64

Entry No.: 6 System Generated Payment **Document No.:** PY000010454 **Payment Amt.:** 1,729.88

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: CITY01 CITY ELECTRIC SUPPLY **Account Set:** TRADE **ELECTRICAL SUPPLIES**

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
BRO/134565					0.00	0.00	0.00	2,448.65
BRO/004072					0.00	0.00	0.00	-718.77
Total :					0.00	0.00	0.00	1,729.88

Entry No.: 7 System Generated Payment **Document No.:** PY000010455 **Payment Amt.:** 1,141.30

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: CLAR02 CLARKE CLEANING SERVICE **Account Set:** TRADE **HOUSEKEEPING**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2349					0.00	0.00	0.00	1,141.30
Total :					0.00	0.00	0.00	1,141.30

Entry No.: 8 System Generated Payment **Document No.:** PY000010456 **Payment Amt.:** 204.94

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: CULL01 CULLIGAN OF OTTAWA **Account Set:** TRADE **BOTTLED WATER JUGS**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
13225TN					0.00	0.00	0.00	119.97
23579TN					0.00	0.00	0.00	84.97
Total :					0.00	0.00	0.00	204.94

Entry No.: 9 System Generated Payment **Document No.:** PY000010457 **Payment Amt.:** 446.63

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: DAL01 DALTCO ELEC. & SUP. (1979) LTD **Account Set:** TRADE **ELECTRICAL SUPPLIES**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
1517697					0.00	0.00	0.00	346.65
1518393					0.00	0.00	0.00	99.98
Total :					0.00	0.00	0.00	446.63

A/P Batch Listing - Payment (APCBTCLZ)

Entry No.: 10 System Generated Payment Document No.: PY000010458 Payment Amt.: 23.74

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: DRIV01 DRIVERCHECK, INC Account Set: TRADE
 Payment Code: EFT Payment Type: Other MONTHLY MEMBERSHIP

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
PORT09-1774715					0.00	0.00	0.00	23.74
Total :					0.00	0.00	0.00	23.74

Entry No.: 11 System Generated Payment Document No.: PY000010459 Payment Amt.: 653,012.19

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: EARL01 EARL HORST SYSTEMS LTD. Account Set: TRADE
 Payment Code: EFT Payment Type: Other 10% HOLDBACK DRYER PROJECT- CAPITAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
39975					0.00	0.00	0.00	653,012.19
Total :					0.00	0.00	0.00	653,012.19

Entry No.: 12 System Generated Payment Document No.: PY000010460 Payment Amt.: 357.11

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: FARM01 FARMERS FORUM Account Set: TRADE
 Payment Code: EFT Payment Type: Other NOVEMBER ADVERTISING

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
89819					0.00	0.00	0.00	357.11
Total :					0.00	0.00	0.00	357.11

Entry No.: 13 System Generated Payment Document No.: PY000010461 Payment Amt.: 139.17

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: FUTU02 FUTURE OFFICE PRODUCTS Account Set: TRADE
 Payment Code: EFT Payment Type: Other COPIER CONTRACT

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
FOP228571					0.00	0.00	0.00	139.17
Total :					0.00	0.00	0.00	139.17

A/P Batch Listing - Payment (APCBTCLZ)

Entry No.: 14 System Generated Payment Document No.: PY000010462 Payment Amt.: 4,844.88

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: HOUS02 S. HOUSEMAN & ASSOCIATES Account Set: TRADE
 Payment Code: EFT Payment Type: Other **ENGINEERING ON CAPITAL PROJECTS**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
024-62					0.00	0.00	0.00	1,918.18
024-63					0.00	0.00	0.00	2,926.70
Total :					0.00	0.00	0.00	4,844.88

Entry No.: 15 System Generated Payment Document No.: PY000010463 Payment Amt.: 225.00

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: HOWA01 HOWARD CAMPBELL & SONS LTD. Account Set: TRADE
 Payment Code: EFT Payment Type: Other **PORTABLE TOILET RENTAL**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
MR4344					0.00	0.00	0.00	225.00
Total :					0.00	0.00	0.00	225.00

Entry No.: 16 System Generated Payment Document No.: PY000010464 Payment Amt.: 2,503.97

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: HWSU01 H W SUPPLIES Account Set: TRADE
 Payment Code: EFT Payment Type: Other **REPLACEMENT AERATORS - CAPTIAL ELECTRICAL SUPPLIES**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
220000021295					0.00	0.00	0.00	2,440.80
220000021314					0.00	0.00	0.00	299.45
220000018713					0.00	0.00	0.00	-236.28
Total :					0.00	0.00	0.00	2,503.97

Entry No.: 17 System Generated Payment Document No.: PY000010465 Payment Amt.: 17,266.40

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: ICSI01 ICS Account Set: TRADE
 Payment Code: EFT Payment Type: Other **REPLACEMENT AERATORS - CAPITAL**

A/P Batch Listing - Payment (APCBTCLZ)

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
ICS-006226					0.00	0.00	0.00	17,266.40
Total :					0.00	0.00	0.00	17,266.40

Entry No.: 18 System Generated Payment **Document No.:** PY000010466 **Payment Amt.:** 77.97

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: JOEC01 JOE COMPUTER **Account Set:** TRADE **BACKUP DSL INTERNET**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
210800					0.00	0.00	0.00	77.97
Total :					0.00	0.00	0.00	77.97

Entry No.: 19 System Generated Payment **Document No.:** PY000010467 **Payment Amt.:** 1,976.37

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: JOHN02 JOHN WILSON ELECTRIC (FORDWICH) LIMIT **Account Set:** TRADE **LOADING SPOUT PARTS**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
0000401016					0.00	0.00	0.00	1,976.37
Total :					0.00	0.00	0.00	1,976.37

Entry No.: 20 System Generated Payment **Document No.:** PY000010468 **Payment Amt.:** 169.50

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

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

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
4642					0.00	0.00	0.00	169.50
Total :					0.00	0.00	0.00	169.50

Entry No.: 21 System Generated Payment **Document No.:** PY000010469 **Payment Amt.:** 759.36

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: LIME01 LIMERICK ENVIRONMENTAL SERVICES LTD. **Account Set:** TRADE **WASTE GRAIN REMOVAL**

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
2024-2331					0.00	0.00	0.00	759.36
Total :					0.00	0.00	0.00	759.36

Entry No.: 22 System Generated Payment **Document No.:** PY000010470 **Payment Amt.:** 0.45

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: MACE01 MacEwen Petroleum Inc. **Account Set:** TRADE **DIESEL FUEL TOP UP**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
985849					0.00	0.00	0.00	0.45
Total :					0.00	0.00	0.00	0.45

Entry No.: 23 System Generated Payment **Document No.:** PY000010471 **Payment Amt.:** 9,593.60

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: MOTI01 MOTION INDUSTRIES, INC. **Account Set:** TRADE **AUTOMATIC LUBRICATORS PROJECT - CAPITAL**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
ON17-00398052					0.00	0.00	0.00	310.37
ON17-00398071					0.00	0.00	0.00	7,959.72
ON17-00398304					0.00	0.00	0.00	1,253.62
ON17-00398305					0.00	0.00	0.00	69.89
Total :					0.00	0.00	0.00	9,593.60

Entry No.: 24 System Generated Payment **Document No.:** PY000010472 **Payment Amt.:** 2,335.00

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11

Vendor: OGFA01 ONTARIO AGRI BUSINESS ASSOC. **Account Set:** TRADE **2024 DEC CONVENTION ATTENDANCE AND SPONSORSHIP**

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

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
DEC CONVENTION REGIST.					0.00	0.00	0.00	1,785.00
DEC/24 CONVENTION SPON					0.00	0.00	0.00	550.00

A/P Batch Listing - Payment (APCBTCLZ)

Total : 0.00 0.00 0.00 2,335.00

Entry No.: 25 System Generated Payment Document No.: PY000010473 Payment Amt.: 45,245.68

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: OMER01 OMERS Account Set: TRADE OCTOBER EMPLOYEE PENSION
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
OCT/24 PENSION					0.00	0.00	0.00	45,245.68
Total :					0.00	0.00	0.00	45,245.68

Entry No.: 26 System Generated Payment Document No.: PY000010474 Payment Amt.: 12,454.36

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: ONSE01 ONSERVE Account Set: TRADE NEW AND UPGRADE TO COMPUTERS
 Payment Code: EFT Payment Type: Other MONTHLY IT MONITORING

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
67845					0.00	0.00	0.00	7,459.16
67850					0.00	0.00	0.00	2,901.87
67918					0.00	0.00	0.00	1,862.81
67974					0.00	0.00	0.00	230.52
Total :					0.00	0.00	0.00	12,454.36

Entry No.: 27 System Generated Payment Document No.: PY000010475 Payment Amt.: 33.89

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: PRES03 PRESCOTT BUILDING CENTRE Account Set: TRADE GENERAL SUPPLIES
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2081823					0.00	0.00	0.00	33.89
Total :					0.00	0.00	0.00	33.89

Entry No.: 28 System Generated Payment Document No.: PY000010476 Payment Amt.: 2,966.25

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: PREV02 PREVENTION AND REGULATORY SOLUTION Account Set: TRADE HEALTH AND SAFETY CONSULTANT
 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
826					0.00	0.00	0.00	2,966.25
Total :					0.00	0.00	0.00	2,966.25

Entry No.: 29 System Generated Payment **Document No.:** PY000010477 **Payment Amt.:** 2,696.51
Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11
Vendor: PSAC01 PUBLIC SERV. ALLIANCE OF CAN. **Account Set:** TRADE
Payment Code: EFT **Payment Type:** Other **OCOTOBER UNION DUES**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
OCT/24 UNION DUES					0.00	0.00	0.00	2,696.51
Total :					0.00	0.00	0.00	2,696.51

Entry No.: 30 System Generated Payment **Document No.:** PY000010478 **Payment Amt.:** 435.62
Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11
Vendor: SETS01 SOUTHEASTERN TELECOMMUNICATION **Account Set:** TRADE
Payment Code: EFT **Payment Type:** Other **SERVICE TO DEDICATED PHONE EXTENSIONS**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
50643					0.00	0.00	0.00	435.62
Total :					0.00	0.00	0.00	435.62

Entry No.: 31 System Generated Payment **Document No.:** PY000010479 **Payment Amt.:** 2,000.88
Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11
Vendor: SGSE01 SGS ELEVATORS **Account Set:** TRADE
Payment Code: EFT **Payment Type:** Other **MONTHLY MAINT. SERVICE CALL FOR REPAIRS**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
110140					0.00	0.00	0.00	988.75
110330					0.00	0.00	0.00	1,407.63
110261					0.00	0.00	0.00	-395.50
Total :					0.00	0.00	0.00	2,000.88

Entry No.: 32 System Generated Payment **Document No.:** PY000010480 **Payment Amt.:** 66.31

A/P Batch Listing - Payment (APCBTCLZ)

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: SPEN07 SPENCERVILLE HOME HARDWARE Account Set: TRADE
 Payment Code: EFT Payment Type: Other **GENERAL SUPPLIES**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
87591					0.00	0.00	0.00	66.31
Total :					0.00	0.00	0.00	66.31

Entry No.: 33 System Generated Payment Document No.: PY000010481 Payment Amt.: 617.10

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: STAP02 STAPLES COMMERCIAL Account Set: TRADE
 Payment Code: EFT Payment Type: Other **OFFICE/COMPUTER SUPPLIES**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
6FFD0C8E					0.00	0.00	0.00	314.10
D96F2433					0.00	0.00	0.00	303.00
Total :					0.00	0.00	0.00	617.10

Entry No.: 34 System Generated Payment Document No.: PY000010482 Payment Amt.: 2,825.00

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: STLS01 ST. LAWRENCE SEAWAY MANAGEMENT COF Account Set: TRADE
 Payment Code: EFT Payment Type: Other **HWY H20 BREAKFAST SPONSOR**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
1800024645					0.00	0.00	0.00	2,825.00
Total :					0.00	0.00	0.00	2,825.00

Entry No.: 35 System Generated Payment Document No.: PY000010483 Payment Amt.: 45.49

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: SUNB01 SUNBELT RENTALS OF CANADA INC. Account Set: TRADE
 Payment Code: EFT Payment Type: Other **RECEIVING AREA PROJECT - CAPITAL**

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
77438892-0004					0.00	0.00	0.00	45.49
Total :					0.00	0.00	0.00	45.49

A/P Batch Listing - Payment (APCBTCLZ)

Entry No.: 36 System Generated Payment Document No.: PY000010484 Payment Amt.: 42,961.83

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: TACK01 G. TACKABERRY & SONS CONSTRUCT Account Set: TRADE PAVING - CAPITAL
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
G-0093112					0.00	0.00	0.00	42,961.83
Total :					0.00	0.00	0.00	42,961.83

Entry No.: 37 System Generated Payment Document No.: PY000010485 Payment Amt.: 311.35

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: TOML02 Tomlinson Environmental Services Ltd. Account Set: TRADE WSTE GARBAGE REMOVAL
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
0000032793					0.00	0.00	0.00	311.35
Total :					0.00	0.00	0.00	311.35

Entry No.: 38 System Generated Payment Document No.: PY000010486 Payment Amt.: 3,360.00

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: TONY01 TONY COVILLE Account Set: TRADE DUST SYSTEM - CAPITAL
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
121					0.00	0.00	0.00	3,360.00
Total :					0.00	0.00	0.00	3,360.00

Entry No.: 39 System Generated Payment Document No.: PY000010487 Payment Amt.: 749.24

Transaction Type: Payment Payment Date: 11/19/2024 Posting Date: 11/19/2024 Year - Period: 2024 - 11
 Vendor: UNIV01 UNIVERSAL SUPPLY GROUP INC. Account Set: TRADE MAINT & EQUIPMENT SUPPLIES
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
964-448375					0.00	0.00	0.00	55.69
964-448440					0.00	0.00	0.00	90.45

A/P Batch Listing - Payment (APCBTCLZ)

964-448616	0.00	0.00	0.00	133.32
964-449660	0.00	0.00	0.00	192.95
964449664	0.00	0.00	0.00	276.83

Total : 0.00 0.00 0.00 749.24

Entry No.: 40 System Generated Payment **Document No.:** PY000010488 **Payment Amt.:** 36,057.74

Transaction Type: Payment **Payment Date:** 11/19/2024 **Posting Date:** 11/19/2024 **Year - Period:** 2024 - 11
Vendor: WOST01 W.O. STINSON & SON LTD. **Account Set:** TRADE **CONTINUOUS REFILL OF PROPANE AT DRYER**
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>
438013871					0.00	0.00	0.00	3,864.65
438013878					0.00	0.00	0.00	270.91
438013882					0.00	0.00	0.00	2,231.43
438013902					0.00	0.00	0.00	4,582.74
438013953					0.00	0.00	0.00	7,765.34
438013958					0.00	0.00	0.00	10,972.74
438013975					0.00	0.00	0.00	1,315.06
453004675					0.00	0.00	0.00	4,568.97
SB295629					0.00	0.00	0.00	485.90
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36,057.74</u>

— Batch Summary —

	<u>Invoice</u>	<u>Adjustment</u>	<u>Discount</u>	<u>Payment</u>	<u>Advance Credit</u>	<u>Bank Amount</u>
Total for Batch 30:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>902,466.85</u>	<u>0.00</u>	<u>902,466.85</u>

40 entries printed
 1 batch printed