



THE PORT OF JOHNSTOWN MANAGEMENT COMMITTEE

THE TOWNSHIP OF EDWARDSBURGH CARDINAL

Meeting of April 22, 2025 – 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
 - Jamie Pollock – MNP LLP – 2024 Financial Statements
5. Minutes of the previous POJ Committee Meeting
 - Meeting March 24, 2025
6. Business Arising from Previous PMC Minutes (if any)
7. Discussion item
8. Action/Information Items
 - a) Grain Operations & Health and Safety Report (Mike)
 - b) Capital Projects
 - c) Maintenance Report (Jeff)
 - d) Financial Report/1st Quarter Investment (Rhonda)
 - e) Traffic Report
 - f) GM Report (Leslie)
 - g) Basement Bin Wall Repair Project 2025 (Leslie)
 - h) 2024 Audited Financial Statements (Rhonda)
9. Approval of Disbursements – Port accounts
10. Council Inquiries or Notices of Motion
11. Chair's Report
12. Question Period
13. Closed Session
 - Section 239 (2)(k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board; Specifically: Approve closed session minutes from March 24, 2025
 - Section 239 (2)(k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board; Specifically: Business Development Opportunity & Contract Negotiations (written and presentation by client)

- Section 239 (2)(f) Advice that is subject to solicitor-client privilege, including communications necessary for that purpose; Specifically: Stevedore Operating Agreement (verbal)

14. Report out of Closed Session

15. Adjournment

DRAFT - FOR DISCUSSION PURPOSES ONLY

**PORT OF JOHNSTOWN
FINANCIAL STATEMENTS
December 31, 2024**

PORT OF JOHNSTOWN

December 31, 2024

CONTENTS

Page

INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

Statement of Financial Position	1
Statement of Operations	2
Statement of Change in Net Financial Assets	3
Statement of Cash Flows	4
Schedule of Tangible Capital Assets	5
Schedule of Accumulated Surplus	6
Schedule of Change in Accumulated Surplus	6
Notes to the Financial Statements	7 - 12

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

Opinion

We have audited the financial statements of Port of Johnstown (the "Port"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Port as at December 31, 2024, and the results of its operations and changes in 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 Port 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 3 to the financial statements which describes that the Port adopted Canadian public sector accounting standards on January 1, 2024 with a transition date of January 1, 2023 from International Financial Reporting Standards. These new 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 surplus, changes in net financial assets and cash flows for the year ended December 31, 2023 and related disclosures. Our audit opinion on the comparative figures was not modified because of the change in accounting standards.

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 Port'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 Port or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 Port'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 Port'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 Port 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

April 21, 2025

Chartered Professional Accountants

Licensed Public Accountants

PORT OF JOHNSTOWN

STATEMENT OF FINANCIAL POSITION

As at December 31, 2024

	December 31 2024	December 31 2023	January 1 2023 (Note 3)
NET FINANCIAL ASSETS			
ASSETS			
Cash	\$ 10,520,282	\$ 10,925,136	\$ 9,150,157
Short-term investments (Note 4)	3,001,043	3,612,284	3,430,172
Accounts receivable	1,577,235	1,987,062	1,302,665
	15,098,560	16,524,482	13,882,994
LIABILITIES			
Accounts payable	1,772,730	1,332,516	1,116,724
Deferred revenue	116,460	115,229	102,640
Long-term debt (Note 5)	2,007,349	2,095,360	2,180,765
Asset retirement obligations (Note 6)	1,200,000	1,165,063	1,131,129
	5,096,539	4,708,168	4,531,258
NET FINANCIAL ASSETS	10,002,021	11,816,314	9,351,736
NON-FINANCIAL ASSETS (LIABILITIES)			
Tangible capital assets	76,433,569	68,400,542	67,085,311
Deferred capital contributions (Note 7)	(29,570,015)	(28,097,180)	(28,586,580)
Inventory	7,858	7,858	7,858
Prepaid expenses	175,994	151,174	57,772
	47,047,406	40,462,394	38,564,361
ACCUMULATED SURPLUS	\$ 57,049,427	\$ 52,278,708	47,916,097

PORT OF JOHNSTOWN

STATEMENT OF OPERATIONS

For the year ended December 31, 2024

	2024 BUDGET (Note 9)	2024 ACTUAL	2023 ACTUAL (Note 3)
REVENUE			
Grain services			
Storage	1,910,256	2,170,951	1,824,213
Drying	2,415,299	2,147,469	2,442,499
Receiving	2,652,000	2,789,307	2,522,279
Delivering	1,718,700	1,658,518	1,694,360
Fumigation	336,860	409,251	373,273
Other grain	17,285	31,818	19,437
Berthage and wharfage	1,117,757	1,164,619	1,497,379
Rental income	647,198	671,373	637,634
Interest	-	710,599	689,380
Rail services	35,000	32,643	123,665
Other	167,740	5,364	169,990
	11,018,095	11,791,912	11,994,109
EXPENSES			
Salaries, wages and benefits	3,180,113	3,068,021	2,943,925
Administration fees	1,000,000	1,000,000	1,000,000
Utilities	774,193	526,695	595,526
Outside services	387,070	329,311	346,865
Insurance	368,358	390,961	341,072
Advertising and promotion	104,755	77,658	106,355
Repairs and maintenance	111,250	88,586	169,830
Materials and supplies	98,350	90,505	98,726
Office and administration	78,000	83,111	84,269
Interest on long-term debt	-	61,863	64,469
Honorarium	27,000	21,000	23,500
Rental	14,000	9,529	12,175
Grain handling losses	162,000	-	155,448
Travel	10,000	8,263	7,365
	6,315,089	5,755,503	5,949,525
NET REVENUES BEFORE OTHER ITEMS	4,703,006	6,036,409	6,044,584
OTHER REVENUE (EXPENSES)			
Amortization of deferred capital contributions (Note 7)	-	527,165	489,400
Amortization of tangible capital assets	-	(1,757,918)	(1,574,028)
Accretion (Note 6)	-	(34,937)	(33,934)
Distribution of income	-	-	(563,411)
	-	(1,265,690)	(1,681,973)
ANNUAL SURPLUS	4,703,006	4,770,719	4,362,611
ACCUMULATED SURPLUS, beginning of year	52,278,708	52,278,708	47,916,097
ACCUMULATED SURPLUS, end of year	\$ 56,981,714	\$ 57,049,427	\$ 52,278,708

PORT OF JOHNSTOWN

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the year ended December 31, 2024

	2024 BUDGET (Note 9)	2024 ACTUAL	2023 ACTUAL (Note 3)
Annual Surplus	\$ 4,703,006	\$ 4,770,719	\$ 4,362,611
Amortization of tangible capital assets	-	1,457,918	1,574,028
Acquisition of tangible capital assets	(4,703,006)	(9,790,945)	(2,889,259)
Deferred capital contributions received	-	2,000,000	-
Amortization of deferred capital contributions	-	(527,165)	(489,400)
Change in prepaid expenses	-	(24,820)	(93,402)
(Decrease) increase in net financial assets	-	(1,814,293)	2,464,578
Net financial assets, beginning of year	11,816,314	11,816,314	9,351,736
Net financial assets, end of year	\$ 11,816,314	\$ 10,002,021	\$ 11,816,314

PORT OF JOHNSTOWN

STATEMENT OF CASH FLOWS

For the year ended December 31, 2024

	2024	2023 (Note 3)
CASH FROM OPERATING ACTIVITIES		
Annual surplus	\$ 4,770,719	\$ 4,362,611
Items not affecting cash		
Amortization of tangible capital assets	1,757,918	1,574,028
Accretion	34,937	33,934
Amortization of deferred capital contributions	(527,165)	(489,400)
Accrued investment income	(98,241)	(112,548)
	5,938,168	5,368,625
Changes in non-cash working capital balances		
Accounts receivable	409,827	(684,397)
Accounts payable	440,214	215,792
Deferred revenue	1,231	12,589
Prepaid expenses	(24,820)	(93,402)
	6,764,620	4,819,207
CASH FROM (USED IN) FINANCING ACTIVITIES		
Repayment of long-term debt	(88,011)	(85,405)
Deferred capital contributions received	2,000,000	-
	1,911,989	(85,405)
CASH FROM (USED IN) INVESTING ACTIVITIES		
Purchase of investments	(2,902,802)	(5,047,146)
Proceeds from disposal of investments	3,612,284	4,977,582
	709,482	(69,564)
CASH USED IN CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(9,790,945)	(2,889,259)
(DECREASE) INCREASE IN CASH	(404,854)	1,774,979
CASH, beginning of year	10,925,136	9,150,157
CASH, end of year	\$ 10,520,282	\$ 10,925,136

PORT OF JOHNSTOWN

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2024

	Land and land improvements	Buildings	Equipment	Paving	Vehicles	Annex and marine terminal	Assets under construction	2024	2023 (Note 3)
Cost									
Balance, beginning of year	\$ 2,629,301	\$ 7,553,796	\$20,950,643	\$ 1,433,173	\$ 67,127	\$47,113,663	\$ 484,448	\$80,232,151	\$77,342,892
Additions during the year	-	490,403	6,665,004	-	-	-	2,635,538	9,790,945	2,889,259
Disposals during the year	-	(4,017)	-	-	-	-	-	(4,017)	-
Balance, end of year	2,629,301	8,040,182	27,615,647	1,433,173	67,127	47,113,663	3,119,986	90,019,079	80,232,151
Accumulated Amortization									
Balance, beginning of year	74,839	1,141,723	3,934,318	268,048	59,627	6,353,054	-	11,831,609	10,257,581
Amortization during the year	22,794	207,321	721,347	46,598	5,000	754,858	-	1,757,918	1,574,028
Amortization on disposals	-	(4,017)	-	-	-	-	-	(4,017)	-
Balance, end of year	97,633	1,345,027	4,655,665	314,646	64,627	7,107,912	-	13,585,510	11,831,609
Net book value 2024	\$ 2,531,668	\$ 6,695,155	\$22,959,982	\$ 1,118,527	\$ 2,500	\$40,005,751	\$ 3,119,986	\$76,433,569	\$68,400,542
Net book value 2023	\$ 2,554,462	\$ 6,412,073	\$17,016,325	\$ 1,165,125	\$ 7,500	\$40,760,609	\$ 484,448	\$68,400,542	

PORT OF JOHNSTOWN

SCHEDULE OF ACCUMULATED SURPLUS

For the year ended December 31, 2024

	2024	2023 (Note 3)
Operating surplus	\$ 11,385,873	\$ 13,140,409
Invested in tangible capital assets		
Tangible capital assets	76,433,569	68,400,542
Less: Deferred capital contributions	(29,570,015)	(28,097,180)
Less: Asset retirement obligations	(1,200,000)	(1,165,063)
Invested in tangible capital assets	45,663,554	39,138,299
ACCUMULATED SURPLUS	\$ 57,049,427	\$ 52,278,708

SCHEDULE OF CHANGE IN ACCUMULATED SURPLUS

For the year ended December 31, 2024

	Operating Surplus	Invested in Tangible Capital Assets	2024	2023 (Note 3)
Balance, beginning of year	\$ 13,140,409	\$ 39,138,299	\$ 52,278,708	\$ 47,916,097
Surplus for the year	4,770,719	-	4,770,719	4,362,611
Amortization of tangible capital assets	1,757,918	(1,757,918)	-	-
Acquisition of tangible capital assets	(9,790,945)	9,790,945	-	-
Capital deferred contributions received	2,000,000	(2,000,000)	-	-
Amortization of deferred capital contributions	(527,165)	527,165	-	-
Accretion	34,937	(34,937)	-	-
Change in accumulated surplus	(1,754,536)	6,525,255	4,770,719	4,362,611
Balance, end of year	\$ 11,385,873	\$ 45,663,554	\$ 57,049,427	\$ 52,278,708

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. REPORTING ENTITY

The Port of Johnstown (the "Port") is an unincorporated governmental unit operated by the Corporation of the Township of Edwardsburgh/Cardinal (the "Township") to provide seaway services to Eastern Ontario. The Port has been deemed to be a non-taxable entity and is not subject to income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared by management in accordance with Canadian public sector accounting standards (PSAS) and include the following significant accounting policies:

(a) Accrual basis of accounting

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

(b) Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates and assumptions include the estimated useful life of tangible capital assets, the valuation of allowances for doubtful accounts receivable, and the estimated asset retirement obligations. Actual results could differ from these estimates.

(c) Revenues

Fees and service charges are recognized when the activity is performed or when the services are rendered. Examples include, but are not limited to, grain services, berthage and wharfage, rental income, rail services and other revenues. Investment income is recorded as revenue in the period when earned.

(d) Cash and cash equivalents

Cash and cash equivalents is defined as cash on hand, cash on deposit and cash held in short-term investments, which includes guaranteed investment certificates with maturities of three months or less.

(e) Deferred revenue

Deferred revenue represents fees and service charges received in advance before the fiscal year-end but the activity is and services are provided subsequent to the fiscal year-end.

(f) Deferred capital contributions

Deferred capital contributions represent amounts received and receivable from the Federal and Provincial governments in aid of purchasing capital assets in the year. The contributions are amortized into revenue in the statement of operations at the same rate as the underlying tangible capital assets are amortized into expenses.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Asset retirement obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Port to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at fiscal year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Port reviews the carrying amount of the asset retirement obligation liability. The Port recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

(h) Non-financial assets

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

(i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	100 years
Building and	5 to 50 years
Machinery and equipment	10 to 60 years
Vehicles	5 years
Paving	12 to 30 years
Annex	30 years
Marine terminal	100 years

Full amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of the transfer.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Non-financial assets (Continued)

(iii) Leases

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

(iv) Inventory

Inventory held for consumption is recorded at the lower of cost or replacement cost.

(i) Employee benefits

Employee benefits include vacation entitlement and sick leave benefits. Vacation and sick leave benefits are accrued in accordance with the Port's policy. The Port accounts for its participation in the Ontario Municipal Employees Retirement System (OMERS), as a defined contribution plan.

(j) Financial instruments

The Port recognizes its financial instruments when the Port becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Port may irrevocably elect to subsequently measure any financial instrument at fair value. The Port has made no such election during the year. The Port subsequently measures all its financial assets and liabilities at amortized cost.

The Port subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The Port has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of financial activities.

Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized into income. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years, recent collection experience for the loan, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses in the fiscal year it occurs.

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

3. CHANGE IN ACCOUNTING STANDARDS AND POLICES

Effective January 1, 2024, the Port retroactively adopted Public Sector Accounting Board's (PSAB) from International Financial Reporting Standards (IFRS). There was not a material impact on the financial statements from the retroactive application of PSAS accounting standards, except for the adoption of Asset Retirement Obligations (AROs) PS3280, which became an new accounting standard effective January 1, 2023 and was applied on a modified retroactive basis.

The application of PS3280 effective January 1, 2023 resulted in an increase to asset retirement obligations liability of \$1,131,129, an increase to tangible capital assets of \$636,500 and a reduction to accumulated surplus of \$494,629. Additional expenses reported in 2023 as a result of this policy application were depreciation expense of \$6,700 and accretion expense of \$33,934.

4. SHORT-TERM INVESTMENTS

	2024	2023
Guaranteed investment certificate recorded at amortized cost, cost of \$773,705 interest at 5.30% (2023 - 6.34%) and maturing December 2025 (2023 - December 2024)	\$ 815,048	\$ 1,547,407
Guaranteed investment certificate recorded at amortized cost, cost of \$1,064,549 interest at 5.46% (2023 - 6.4%) and maturing July 2026 (2023 - July 2024)	1,093,298	2,064,877
Guaranteed investment certificate recorded at amortized cost, cost of \$1,064,549 interest at 5.21%, and maturing July 2025	1,092,696	-
Investment, end of year	\$ 3,001,042	\$ 3,612,284

5. LONG-TERM DEBT

	2024	2023
Loan payable, interest at 3.01%, payable in blended monthly payments of \$12,489, due February 2042, secured by land and buildings	\$ 2,007,349	\$ 2,095,360

Principal payments, assuming the loans are renewed under the same terms and conditions, are as follows:

2025	\$ 90,700
2026	93,468
2027	96,320
2028	99,260
2029	102,290
Thereafter	1,525,311
	\$ 2,007,349

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

6. ASSET RETIREMENT OBLIGATIONS

The Port's asset retirement obligations include the future decommission of the salt retention pond and the removal of asbestosis from the Port's buildings.

The estimated future asset retirement obligations are \$1,612,527 of which have been adjusted by applying a discount rate of 3%, based on the Port's borrowing rate. These costs are to be recovered from future user fees.

The reported liability is based on estimates and assumptions using the best information available at the end of the reporting period. Future events, such as changes to regulatory requirements, may result in significant changes to the estimated total liability and will be recognized prospectively, as a change in estimate, when applicable.

Asset retirement obligations for the year is as follows:

	2024	2023
Opening balance	\$ 1,165,063	\$ 1,131,129
Accretion expense during the year	34,937	33,934
Closing balance	\$ 1,200,000	\$ 1,165,063

7. DEFERRED CAPITAL CONTRIBUTIONS

The transactions of the deferred capital contributions are summarized as follows:

	2024	2023
Balance, beginning of year	\$ 28,097,180	\$ 28,586,580
Contributions received	2,000,000	-
Amortization	(527,165)	(489,400)
Balance, end of year	\$ 29,570,015	\$ 28,097,180

8. PENSION AGREEMENTS

The Port is a member of the Ontario Municipal Employees Retirement System (OMERS) which is a multi-employer retirement plan. The plan is a contributory defined benefit plan that specifies the amount of retirement benefit to be received by the employees based on the length of service and rates pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Port does not recognize any share of the OMERS pension deficit of \$4.2 billion (2023 - \$6.7 billion) in these financial statements.

The employer amount contributed to OMERS for 2024 was \$188,545 (2023 - \$183,557) for current service and is included as an expenditure on the statement of operations.

9. BUDGET FIGURES

The 2024 operating and capital budget amounts that were approved on March 20, 2024 and are based on a project-oriented basis, the costs of which may be carried out over one or more years.

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

10. FINANCIAL INSTRUMENTS

The Port, as part of its operations, carries a number of financial instruments. It is management's opinion that the Port is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

Financial instruments that potentially subject the Port to concentrations of credit risk consist primarily accounts receivable. However, credit exposure is limited due to the Port's large customer base.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Port is exposed to interest rate cash flow risk with respect to long-term debt and short-term investments. However, the exposure is limited as long-term debt and short-term investments are at a fixed interest rate.

Liquidity risk

Liquidity risk is the risk that the Port will not be able to meet its financial obligations as they become due.

The Port manages liquidity risk by continually monitoring actual and forecasted cash flows from operations to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

DRAFT - FOR DISCUSSION PURPOSES ONLY

Port of Johnstown

2024 Audit Findings

Report to the Port Management Committee

December 31, 2024

Jamie Pollock, CPA, CA

T: 613.209.8253

E: jamie.pollock@mnp.ca



Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Port of Johnstown (the "Port") as at December 31, 2024 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Port Management Committee.

As auditors, we report to the members on the results of our examination of the financial statements of the Port as at and for the year ended December 31, 2024. The purpose of this Report is to assist you, as members of the Port Management Committee, in your review of the results of our audit.

This Report is intended solely for the information and use of the Port Management Committee and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the financial statements of the Port which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Port Management Committee;
- the Port Management Committee review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report







We expect to have the above procedures completed and to release our Independent Auditor's Report on April 22, 2025.





Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the members of the Port. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
	Final Materiality	Final materiality used for our audit was \$485,000 for December 31, 2024, and \$490,000 for December 31, 2023.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Port.
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Port to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Port's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p>

Area		Comments
		The accounting policies used by the Port are appropriate and have been consistently applied.
	Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention. Our management letter outlines additional internal control observations and recommendations.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.
	Adoption of Canadian public sector accounting standards (PSAS)	The Port changed adopted Canadian public sector accounting standards (PSAS) from International Financial Reporting Standards (IFRS) in 2024, effective January 1, 2023. There was no material impact to the changeover except for the adoption of PS3280, Asset Retirement Obligations. Management properly applied the change in accounting standards resulting in no material errors to the financial statements.

Other Areas

Area		Comments
	Auditor Independence	We confirm to the Port Management Committee that we are independent of the Port. Our letter to the Port Management Committee discussing our independence is included as part of the additional materials attached to this report.
	Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

Area	Comments
Summary of Significant Differences	No significant adjustments were proposed to management with respect to the December 31, 2024 financial statements.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

encls

April 22, 2025

Port Management Committee
Port of Johnstown
3035 County Road 2
Johnstown, ON K0E 1T1

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Port of Johnstown (the "Organization") as at December 31, 2024 and for the year then ended.

The purpose of this letter is to communicate with you regarding all relationships between the Organization and MNP LLP and/or its affiliates (collectively, "MNP") that, in our professional judgement, may reasonably be thought to bear on our independence. In determining which relationships to report, we consider the relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Organization and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2024 to April 22, 2025.

We hereby confirm that MNP is independent with respect to the Organization within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of April 22, 2025.

This report is intended solely for the use of Port Management Committee, management and others within the Organization and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



Chartered Professional Accountants
Licensed Public Accountants

April 22, 2025

Port Management Committee Members
Port of Johnstown
3035 County Road 2
Johnstown, ON K0E 1T1

Dear Members:

Management recommendation letter for the year ended December 31, 2024

During the course of our audit, we identified matters that may be of interest to management and the committee as follows:

Asset Retirement Obligations

With the changeover in accounting standards from International Financial Reporting Standards ("IFRS") to Public Sector Accounting Standards ("PSAS") in 2024, The Port of Johnston (the "Port") recorded asset retirement obligations ("AROs") on the financial statements with an estimated value of \$1.2 million dollars. The AROs were determined on the best information available to the Port and to the Township of Edwardsburgh/Cardinal. The AROs relate to the future estimated liabilities of asbestos removal and the closure of the salt retention pond back to its original state.

We recommend that the Port undertakes a formal study in 2025 to determine if all of the environmental liabilities and its future estimated costs have been obtained. This will assist the Port to properly budget for these potential future costs, when the costs would be incurred and how those costs would be financed.

We have discussed the matters in this letter with Leslie Drynan and Sean Nicholson and received their comments thereon.

We would like to express our appreciation for the co-operation and assistance we have received during the course of our audit from Rhonda Code.

We would be pleased to discuss with you further any matters mentioned in this letter at your convenience. This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to any third party who uses this communication.

Sincerely,

MNP LLP

**Chartered Professional Accountants
Licensed Public Accountants**

cc: Ms. Leslie Drynan, General Manager, Port of Johnston
Mr. Sean Nicholson, Chief Administrative Officer, Township of Edwardsburgh/Cardinal

DRAFT - FOR DISCUSSION PURPOSES ONLY

**MINUTES
PORT OF JOHNSTOWN MANAGEMENT COMMITTEE
TOWNSHIP COUNCIL CHAMBERS - SPENCERVILLE
MONDAY MARCH 24, 2025
6:30 PM**

Present: Deputy Mayor Stephen Dillabough, Chair
Mayor Tory Deschamps
Councillor Chris Ward
Councillor Waddy Smail
Regina Hernandez, Advisory Member
Randy Stitt, Advisory Member

Regrets: Councillor Joe Martelle

Zoom: Frank McAuley, Advisory Member
Clint Cameron, Advisory Member

Staff: Sean Nicholson, CAO
Candise Newcombe, Deputy Clerk
Natalie Charette, Interim Clerk
Jessica Crawford, Treasurer
Leslie Drynan, General Manager
Rhonda Code, Office Manager
Jeff Wright, Maintenance Manager
Shawn Fisher, General Foreman

1. Call to Order

Deputy Mayor Dillabough called the meeting to order at 6:31 p.m.

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

- Spencerville Photographer Stewart Curry

Mr. Curry presented a framed photograph to the Port General Manager for display at the Port of Johnstown and offered his services to the Port in future.

- RCMP Delegation

Constable Nathan Morano and Corporal Mike Fortier spoke to their presentation (copy kept on file) which highlighted the scope of the “Safer Country Act”, increased immigration from the USA, the RCMP border integrity mandate, collaboration between the RCMP and the CBSA, border response protocol, the prevalence of human trafficking in the area, and the frequency and direction of various items being smuggled across the border.

Committee thanked the RCMP representatives for their presentation and dedication to public safety and clarified public procedure should they witness suspicious activity, highlighting public safety as the priority.

Members inquired about the replacing the sign located at the Cardinal Boat launch referencing the USA/Canada border.

5. Minutes of the Previous POJ Committee Meeting

- a) Meeting of February 18, 2025

Moved by: T. Deschamps

Seconded by: C. Ward

That Port Management Committee receives and approves the minutes of the Port Management Committee meeting dated February 18, 2025.

Carried

6. Business Arising from Previous PMC Minutes (if any)

- 2025 Operating & Capital Budget

The Port General Manager provided background regarding the deferral of the budget and discussed the following: increases to labour, general wage and benefit increases, staggering the proposed hiring, the reasoning for the retention of additional staff, and covering the federally mandated annual time off provided to staff.

It was noted that without the federally required increases, the additional expenses realized would be approximately \$400,000.00 less.

There was general consensus reached to support option 1.

Recommendation: That the Port Management Committee recommends that Council approve the 2025 Operating and Capital budgets Option 1 as presented.

Moved by: T. Deschamps

Seconded by: C. Ward

Carried

7. Discussion Items – None

8. Action/Information Items

a) Grain Operations & Health and Safety Report

Port staff provided an overview of the monthly operations report and highlighted the following areas: overall inventory levels, monthly traffic, grain received/shipped, vessels loaded in February, clarified the January learning event, and highlighted the increase to the grain commission rating following the retention of casual employees.

b) Maintenance Report

Port staff provided an overview of the monthly report and highlighted the following items completed: monthly maintenance/electrical work, items from the work order log, and the addition of a new full-time electrician.

c) Financial Report

Committee was provided with a summary of the monthly revenue and expenses actuals compared to 2024 and noted the benefits of the year over year breakdown provided.

d) General Manager's Report

Committee was provided an overview of the report and requested that the April meeting be moved to April 22 in recognition of the federal holiday Easter Monday. There was discussion regarding: the new Union and negotiation representatives, staff certifications and addition of a full-time electrician, and the submission of interest to participate in the 2026 Farm Show.

Moved by: T. Deschamps

Seconded by: C. Ward

That the Port Management Committee received and reviewed items 8. a) Grain Operations & Health and Safety Report; b) Maintenance Report; c) Financial Report; and d) General Manager's Report.

Carried

e) Follow-Up on Draft Surplus Sharing Policy

Committee noted clarified language regarding the dividend sharing section within the policy and highlighted the granted flexibility to perform ongoing reviews to ensure the protection of the Port of Johnstown.

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

That the Port Management Committee recommend that the Council endorses the Surplus Sharing Policy as amended and authorize the transfer of \$2.2M to the Township for 2024; and that the Surplus Sharing Policy be reviewed in Q3-Q4 following completion of the Port's Strategic Plan.

Carried

f) Draft Non-Union Personnel Policy & Employee Guide

The Port General Manager provided a high-level summary of the report and discussed the impacts of the federally required Family Day on non-union staff.

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

That the Port Management Committee recommend that the Council endorses the Port of Johnstown Non-Union Personnel Policy & Employee Guide.

Carried

g) Draft Accessibility Plan

The Port General Manager provided a summary of the report.

Moved by: T. Deschamps
Seconded by: W. Smail

That the Port Management Committee recommend that the Council endorses the Port of Johnstown Accessibility Plan.

Carried

h) Draft Updates to Delegation of Authority Policy

The Port General Manager provided a summary of the report and discussed inclusion of the CAO into the delegate list, clarified the intent to provide the Operations Manager with more authority, and aligning current jobs with their current job descriptions.

Members requested copies of the current Port of Johnstown job descriptions.

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

That the Port Management Committee recommend that the Council endorses the Port of Johnstown Delegation of Authority Policy.

Carried

Page 4 of 6

Port Management Committee –March 24, 2025

9. Approval of Disbursements – Port Accounts

Committee reviewed the monthly disbursements and discussed the parameters and intent of the Abel fumigation contract in the annex and the MECP requirement to have 2 licensed employees onsite under the POJ MECP to ensure product integrity and insurance.

Moved by: C. Ward

Seconded by: T. Deschamps

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

Withdrawals Total:	\$226,884.65	
Batch 5 Cheques	\$110,021.98	
Batch 6 EFT's	\$203,566.81	
Total of Direct Withdrawal & Batch Listings:	\$540,473.44	Carried

10. Councillor Inquiries/Notices of Motion – None.

11. Chair's Report

The Chair reported on the following:

- Attended the 2025 Farm Show with the Port of Johnstown Operations Manager.

12. Question Period – None.

13. Closed Session

Moved by: T. Deschamps

Seconded by: C. Ward

That Committee proceeds into closed session at 8:14 p.m. in order to address a matter pertaining to:

- Section 239(2)(b) Personal matters about an identifiable individual, including municipal or local board employees; Specifically: Approves Closed Session Minutes from January 23, 2025.
- Section 239(2)(a)(c) The security of the property of the municipality or local board and a proposed or pending acquisition or disposition of

land by the municipality or local board; Specifically: Approve Closed Session Minutes from February 18, 2025.

- Section 239(2)(k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board; Specifically: Business Development & Contract Negotiations.

Moved by: T. Deschamps

Seconded by: C. Ward

That the closed meeting of Committee does now adjourn and the open meeting does now resume at 8:40 p.m.

Carried

14. Report Out of Closed Session

The Chair reported that Committee met in closed session to discuss Business Development Opportunity and provided direction to the Port General Manager and approved the minutes of closed session.

15. Adjournment

Moved by: W. Smail

Seconded by: C. Ward

That the Committee meeting adjourns at 8:51 p.m.

Carried

These minutes were approved by Port Management Committee this ___ day of _____, 2025.

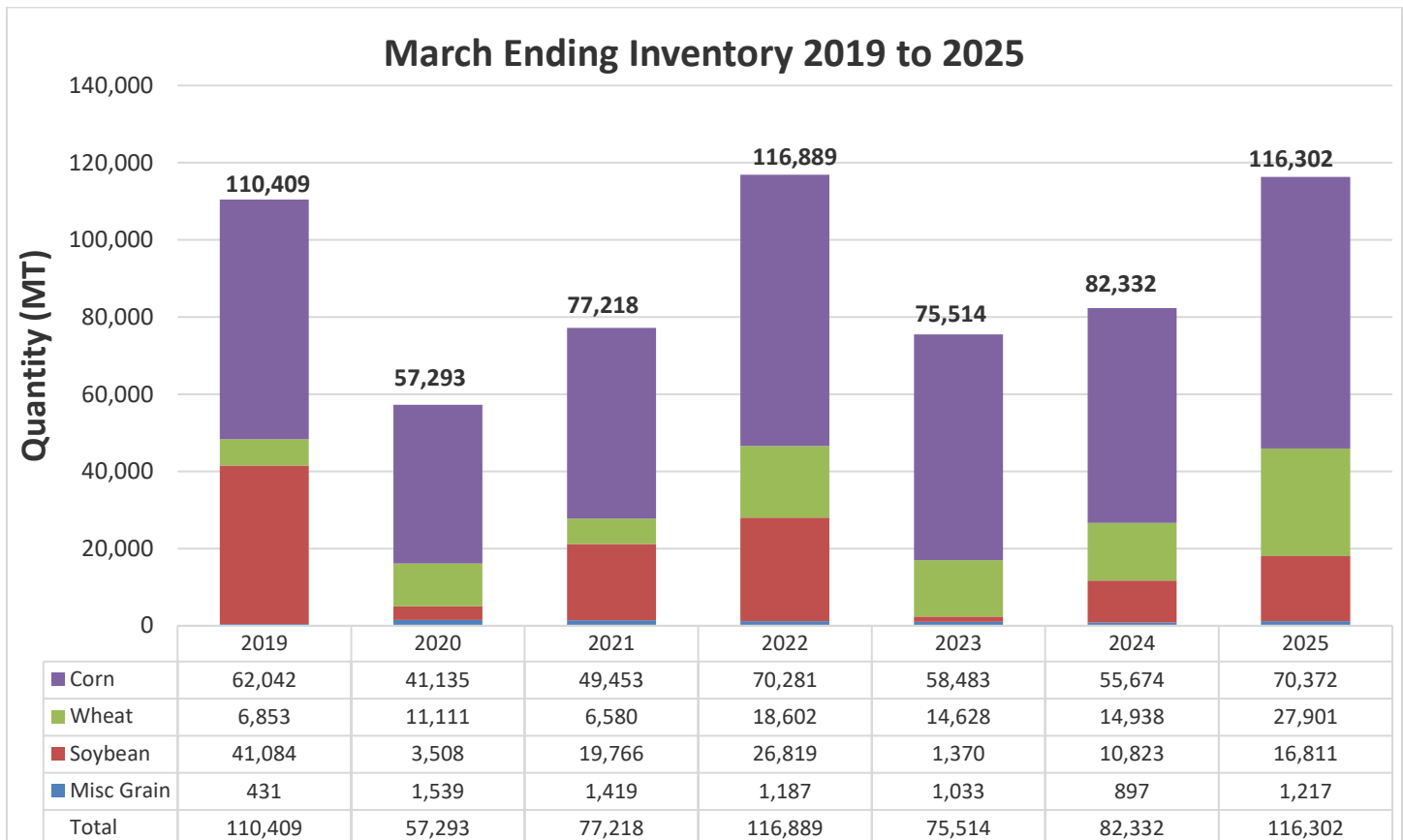
Chair

Deputy Clerk

GRAIN OPERATIONS REPORT

March 2025

Overall grain inventory for the month of March ended at 116,302 MT. Traffic continues to be very high with brokers positioning grains for vessel shipment. Market conditions or the uncertainty of the effects of tariffs have created opportunities for grain movement. We are seeing a spring schedule that started as soon as the seaway opened.



Summary of traffic for March:

- Received a total of 34,149 MT of grain via truck. (3X amount received this month last year)
- Shipped a total of 3,037 MT of grain via truck.
- Shipped a total of 18,912 MT of grain via vessel.
- Shipped a total of 0 MT of grain via rail.

Vessels for the month:

- MV Belasitza- Corn

RECORDABLE INCIDENTS/INJURIES

	Lost Work	Restricted Work	Medical Treatment	Total Recordables	First Aid	Near Miss	Learning Event
2025	0	0	0	0	0	0	1
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		3	4	1	1	3
2019	1	1		2	2	2	3

LABOUR REPORT

CATEGORY	CURRENT YEAR		PREVIOUS YEAR	
	MONTH	YEAR	MONTH	YEAR
LABOUR HRS (OPERATIONS)	3,174	9,485	1,965	6,574

QUALITY REPORT

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

April 16, 2025

Memo to: Ms. Leslie Drynan, General Manager
From: Mr. John McGeough, P.Eng.

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

The following environmental, health and safety (EH&S) activities were conducted by Prevention and Regulatory Solutions Ltd. during 4.5 days of support from March 14 to April 15, 2025.

- Consulted with the safety committee on the new conveyor procedure, the updated no smoking policy, health and safety rules, and assessments and permit forms for confined space entry (CSE) classes K and W. Following consultation, finalized and issued the policy, rules, CSE assessment and permit forms to the Port folders. Forwarded the new conveyor procedure to the Operations Foreman for finalizing.
- Updated training slides, exercises, and quiz for the Port's CSE training program, covering hazards and preventions and procedures specific to the Port's CSE classes. Conducted CSE training for 5 casual employees participating in the upcoming emergency rescue training. The CSE training is a prerequisite for the emergency rescue session.
- Prepared reference documents on the Port's CSE procedures and classes, and forwarded to the training provider who will be conducting the CSE emergency rescue training.
- Updated the EH&S activity planning spreadsheet and forwarded to the General Manager.
- Updated the Port's emergency contact list, finalized in Port documents, and forwarded to Port management.
- Updated slides for the upcoming H&S rules / marine security training sessions. Requested training dates from Port operations.
- Reviewed the process for updating the H&S document lists and hardcopy binders, and the training tracking spreadsheet with Port Administration.

	Capital Projects	Category	2025 Budget	2025 Actual	Details / Status	Target Completion	Completion	Project Lead
MAJOR >\$75K								
1	Covered Storage - Bulk Cargo HarbourFront Dock	Growth - Expansion	\$1,300,000.00		Soil testing scheduled for late-April for engineer analysis to confirm stability on proposed location and size. RFP will be developed for construction.	Q3		Mike M
2	Receiving Area Project (Repairs, Modifications to Track Shed + Addition of Container Loading Spout)	Growth C/O	\$620,000.00	\$379,823.66	Coordinating with supplier and electrical contractor to complete container spout work as per specs and ESA. ETA completion unknown at this time.	Q1		Jeff W / Mike M
3	Concrete Wall Repairs	Maintenance	\$450,000.00		Annual maintenance program - in the process of obtaining updated pricing and coordinating work.	Q3		Robert D
4	Elevator(s) Replacement	Maintenance	\$50,000.00		Engineering and TSSA approval to re-certify and replace two passenger elevators in 2026. SGS Elevators coordinating TSSA paperwork.	Q4		Jeff W
5	Paving Projects (Area 1 Track and Road Rehabilitation - Rail east of trackshed, Area 2 Asphalt Paving - Widen Annex Road, Area between track shed and QC trailer.)	Maintenance C/O	\$300,000.00		Initial site meeting completed. In the process of scheduling roadway rehabilitation work (ETA early May). Paving will be completed thereafter.	Q2		Mike M
6	Grading & Quality Control Lab including water and facilities (replacement of QC trailer)	Growth - Expansion	\$400,000.00		Soil testing scheduled for late April to confirm location stability. Intent is to proceed with RFP for engineered design in 2025 + installation of septic system and well + preliminary construction if possible.	Q3		Mike M
7	POJ Warehouse - Land Developmnt - Drainage Plan	Growth C/O	\$165,000.00	\$3,780.00	Engineering firm preparing RFT for culvert replacement as per Drainage Plan.	Q2		Robert D
8	Public Walkway Paving	Accessibility	\$135,000.00		RFT distributed. Site meeting scheduled for April 24. Tender close on May 9. Results to PMC in May.	Q3		Robert D
9	Grain Elevator Bin Walls - Exterior covering	Maintenance	\$150,000.00		Continuation of work that began in 2024. Will be re-assessing application technique and crack filling.	Q2 - Q3		Mike M
10	Watermain Replacement	Maintenance	\$90,000.00	\$8,798.00	Main water supply to Port and Masterfeeds (300ft). Quotes obtained and work being coordinated.	Q3	PO issued	Jeff W
11	Annual Rail Repair & Re-installation of Track 81	Maintenance	\$80,000.00		Replacement of approximately 50 rotten rail ties and re-install Track 81 that was removed for capital project. Work to be coordinated with paving project.	Q3		Mike M
12	Electrical Feeder to Basement MCC	Maintenance	\$70,000.00		Electrical upgrades will be completed by outsourced electrical contractor.	Q3	PO issued	Jeff W
MINOR <\$75K								
13	Dust System Upgrades	Maintenance	\$75,000.00		Improvements to duct work for air quality & suction capabilities.	Q4		Jeff W
14	Work platforms for dryer and bins at Annex	Growth - Expansion	\$72,000.00		Quotes obtained and work currently being coordinated.	Q3		Jeff W
15	Former Sub-Station Enhancements (Maintenance Building)	Maintenance	\$52,000.00		Mold remediation, spray foam, replace windows. In the process of coordinating work.	Q3		Jeff W
16	New belt for conveyor 5	Maintenance	\$65,000.00	\$61,682.80	Belt ordered and on-site. Installation dates being coordinated.	Q3	Belt is here	Jeff W
17	Enhancement to Probe Station	Growth - Automation	\$43,000.00		Sample Return System ordered and on-site. Coordination of installation date TBD.	Q2		Mike M
18	Shoreline Vegetation Plantings Project	Maintenance C/O	\$40,000.00		Walkway to access docks as part of overall plan to replace drainage pipe that runs through the Marina leased property. Plantings will be scheduled for fall.	Q3		Robert D
19	Replacement Truck for Maintenance	Maintenance	\$35,000.00		In the process of sourcing a used truck.	Q2		Jeff W
20	Annex Valve	Maintenance	\$30,000.00		Valve at top of annex, unlined therefore cannot withstand soybeans (in place since 2009)	Q3		Jeff W
21	Spouting Upgrades (lined)	Maintenance	\$30,000.00		Replace worn sections on rail turnhead floor and the annex with urethane lined spouting	Q3	PO issued	Jeff W
22	Heating Upgrades	Maintenance	\$25,000.00	\$8,546.16	Heat source for lower shack, garage & AC in shop. Work will be completed in-house.	Q3	Parts here	Jeff W
23	Software & Programming Support (LV)	Maintenance + Automation	\$20,000.00		Program Upgrades to improve efficiencies. Details of concerns relayed by Rick to Justin. To be coordinated with LV Controls (on site visit)	Q3		Shawn F & Justin G
24	Bollard Updates	Maintenance	\$15,000.00		Modify bollards for ease of mooring (accommodate two ropes). Quotes obtained and work being coordinated.	Q3	PO issued	Jeff W
25	Replacement of Water Treatment Units x2	Maintenance	\$13,000.00	\$10,990.00	COMPLETED	Q3	March 25/25	Jeff W
26	Gate 1 Entrance Upgrades	Maintenance	\$10,000.00		Coordinating work with UCLG following culvert replacement.	Q3		Jeff W
27	Moisture Meter	Growth - Automation	\$8,000.00		Testing equipment (secondary/back-up). In the process of sourcing equipment.	Q2		Justin G
Total Capital Budget 2025 including 2024 carryover			\$ 4,343,000	\$ 473,621				

MAINTENANCE REPORT

Apr. 22, 2025

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

- Continued with fabrication of machine guards for conveyor head and tail pulley areas.
- Annual inspection and maintenance of marine and rail bucket elevators.
- Install Red Wing dust control nozzle on modified track 4 truck loading spout.
- Fill major potholes in track shed area with gravel.
- Inspection and maintenance of marine gallery ship loading conveyors.
- Pressure wash #2 ship loader in preparation for Neuero technician.
- Empty bin maintenance of annex bin 8.
- Replaced the hydraulic pump of the rail scale hydraulic control unit. Pump had become noisy and the pressure was fluctuating. We keep a replacement pump on hand.
- Work with the electricians and Neuero technician (Frank Beckmann) to troubleshoot/repair/replace broken parts on #2 ship loader and to determine why we are having reoccurring winch brake failures.
- Monthly premise inspection.

Work in the electrical department included the following:

- Replace electromechanical shuttle relay with newer electronic version in #2 crosscut sampler. This is in anticipation of the electromechanical relay becoming a problem in the near future.
- Grain handling equipment checks during vessel loading.
- Conducted monthly premise inspection as per GMP requirements.
- Weekly, monthly and quarterly dust system inspections and maintenance.
- Compile a list of equipment and program sequence deficiencies for the annex equipment installed with the new grain dryer. Once the list is complete, we will take it to the appropriate contractors and have the issues resolved.
- Install electrical operators of new track shed doors so they can be operated electrically. Draper Doors will be back to install the properly classified operators when they receive them.
- Work with millwrights and Neuero technician (Frank Beckmann) to determine the reasons for winch brake component failures. Several issues were found and resolved. The full report was not available at the time of this report. The true test will be during loading of the next vessel.
- Remove fan motor from HVAC unit in the marine gallery MCC. This fan motor had become quite loud.

Financial Report

Month ending March 31, 2025

Summary:

Month of March results

Revenue for the month was \$638k, an increase of \$299k compared to 2024. The Port saw this significant increase in the Harbour & Grain Services due to the loading of a corn vessel, high grain storage along with the continuation of a busy grain receiving schedule for the month once again.

Expenses were \$531k, which is higher than 2024 by \$156k, mainly due to new positions, casual retention & increases along with an increase in utility usage. The Port ended the month with a surplus of \$106k compared to -\$36k in 2024.

Completion of 1st Quarter

The Port has seen a successful start to the year with Revenues at the end of the 1st quarter being \$1.617 million which it both an increase to the 1st quarter budget by \$283k and an increase of \$635k over 2024. Our expenses ended the quarter at \$1.598 million, which is an increase over budget by \$107k and 2024 by \$445k. That being said, the Port ended the 1st quarter with a surplus of \$18k which is a higher surplus than budgeted by \$176k and also higher than 2024 by \$190k, so all in all a successful 1st quarter start to 2025. The Port has also transferred the 1st quarter management fee payment of \$250,000 to the township.

1st Quarter of 2025			
	2025 1st Qtr Acutal	2025 1st Qtr Budget	2024 1st Qtr Acutal
Revenue	\$ 1,616,909	\$ 1,333,287	\$ 981,263
Expenses	\$ 1,598,446	\$ 1,491,487	\$ 1,152,850
Surplus/Deficit	\$ 18,463	\$ (158,200)	\$ (171,587)

Accounts Receivables/Payables (Trade/HST)

The Port’s receivables are in good shape with outstanding invoices 30 days and under.
Receivables: \$739,148
Payables: \$220,916
Cash on Hand: \$7,381,037

Breakdown of Revenues and Expenses year over year

REVENUES	YTD 2025 Revenue Breakdown	YTD 2024 Revenue Breakdown	Difference	Comments
Harbour Services	\$83,797	\$15,241	\$68,557	Salt vessel and carryover of a grain vessels loading into 25. 1 corn vessel loaded in March
Grain Services	\$1,354,908	\$778,722	\$576,186	Higher storage and receiving, along with the grain vessel carryover into January. The first corn vessel of this season was loaded in March
Rail Services	\$0	\$19,332	(\$19,332)	No rail storage with CREWS in 25 so far
Leases/Licenses	\$178,203	\$167,678	\$10,525	Yearly increases
EXPENSES	YTD 2025 Expenses Breakdown	YTD 2024 Expenses Breakdown		Comments
Labour/Benefits	\$894,084	\$595,392	\$298,692	New positions, increases, retaining casuals, overtime work for vessels & weekend loading for broker along with grievance settlement.
Utilities	\$199,031	\$111,227	\$87,804	Busier start to the year increases utility usage mainly hydro , also includes a propane refill. Hydro saw an increase of 68% usage in the 1st qtr of 2025 compared to 2024 due to the higher throughput volume
Operating & Admin	\$333,320	\$297,369	\$35,951	Insurance increase finalization of pay equity completion in 25 GM Memberships obtained for 25 only Snow removal on rail tracks not needed in 24

Port of Johnstown Investment Report - 1st Quarter

Investment Company	Initial Investment		Interest Rate	Original Investment	Current Balance as of March 31, 2025
	Date	Maturity Date	as of March 31, 2025		
One Investment HISA	July 5, 2022	Open	3.275%	\$2,513,058	\$2,868,886
Scotia Bank Non-Redeemable GIC - 12 month	July 2, 2024	July 2, 2025	5.46%	\$1,064,549	\$1,107,829
Scotia Bank Non-Redeemable GIC - 24 month	July 2, 2024	July 2, 2026	5.21%	\$1,064,549	\$1,106,923
RBC Non-Redeemable GIC - 24 month	Dec. 30, 2023	Dec. 30, 2025	5.30%	\$773,705	\$826,321
Total Investments				\$5,415,859	\$5,909,960

Note: In addition, the Port's RBC operating account balance earns interest at RBC Prime less 1.75% (5.046% -1.75% = 3.296%)

RBC Operating Account has decreased by 0.387% and HISA 0.25% since January

YEAR TO DATE VESSEL TRAFFIC REPORT

Month Ending: March 31, 2025

HARBOUR TERMINAL REPORT

WHARF TRAFFIC		INWARD	OUTWARD	TOTAL CURRENT YEAR	TOTAL PREVIOUS YEAR
GRAIN	FOREIGN		18,912	18,912	
	DOMESTIC			0	
SALT	FOREIGN			0	
	DOMESTIC	20,601		20,601	
AGGREGATE (STONE)				0	
LIQUID BULK				0	
BREAKBULK/PROJECT CARGO				0	
TOTAL		20,601	18,912	39,513	0

SHIPS AT BERTH		INWARD	OUTWARD	LAYOVERS	TOTAL CURRENT YEAR	TOTAL PREVIOUS YEAR
GRAIN	FOREIGN		1		1	
	DOMESTIC				0	
SALT	FOREIGN				0	
	DOMESTIC	1			1	
AGGREGATE (STONE)					0	
LIQUID BULK					0	
BREAKBULK/PROJECT CARGO					0	
MISC*					0	
TOTAL		1	1	0	2	0

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

GENERAL MANAGER'S REPORT – April 22, 2025

PRIORITIES / LEGISLATIVE COMPLIANCE

Salt Management & ECA Reporting

- 2024 Annual Monitoring Report to satisfy Terms and Conditions # 5 of Industrial Sewage works ECA for the Port of Johnstown storm water management works was completed by BluMetric and submitted to the Ministry of the Environment, Conservation and Parks on March 31, 2025.
- Salt deliveries are scheduled for April 18 (6K MT), May 1 (30K MT), May 7 (20K MT)

Marine Security

- Received approval from the Transport Canada Regional Director on the amended Security Plan, confirming that it satisfies the requirements of the *Marine Transportation Security Regulations (MTSR)*. This approval is effective from April 3, 2025, until September 16, 2026.
- The Security Certification for the Port will expire in September 2025. We have commenced the renewal process with our local Inspector, which involves completion of a comprehensive security assessment questionnaire, review of the previous Security Assessment from 2021 and an onsite assessment which is scheduled for May 27/28, 2025.

Canada Border Services Agency (CBSA)

- Reviewing existing and potential licensing options, including enhanced regulatory approvals to improve business operations opportunities.

Capital Projects

- Working with leadership team to develop timelines, obtain quotes, prepare RFP/tender documents to ensure all capital projects are completed as per schedule.

Container Loading Spout

- The Port team, with the support of the supplier and electrical contractors, are working through some issues with the container loading spout prior to it being deemed functional, including height clearance and re-doing the electrical portion to ensure it meets ESA code.
- The completion date is currently unknown.

Strategic Plan

- Thank you again for your participation in the strategic workshops held on March 18. Rob & Emily (Town Hall Consulting) are almost finished compiling all the input into a draft document which will be circulated for comment internally and externally (stakeholders, customers, etc.) by end of April.

LABOUR RELATIONS & WORKPLACE CULTURE

- Sincere thank you to the entire POJ team! We have had an incredible start to 2025, with no downtime or “slow” season and this momentum is contagious. Their collective dedication, drive and desire to help make the Port the best it can be does not go unnoticed.
- Employee Appreciation Lunch held to celebrate spring/Easter on Thursday, April 17.

PROFESSIONAL & BUSINESS DEVELOPMENT

Business Networking

- We continue to build and maintain strong relationships with our brokers, current and potential customers to discuss innovative ways to enhance the business and create partnerships.
- Mike and I have hosted/attended several meetings with potential future customers of the Port to introduce the services that we provide, as well as availability of storage, warehousing and pricing. Due to the nature of the requests, these meetings are confidential, however, as they become more serious, we will request an “in camera” session to discuss.
- Collaborating with Township staff to participate in the 2025 Spring Home & Trade Show in Prescott at the end of the month.



PORT OF JOHNSTOWN ACTION ITEM

Committee: Port Management

Date: April 22, 2025

Department: Port of Johnstown

Topic: Exterior Basement Wall Repairs 2025

Purpose: To recommend awarding the ‘2025 Basement Wall Repairs’ contract as described in the 2025 capital project.

Background: In 2011 a structural assessment was carried out by Steve Housemen, the Port’s retained Engineer, to determine the condition of our outer structure of the grain elevator. It was recommended that we repair the elevator structure as soon as economically viable.

In 2013 a budget of \$30,000 was allocated towards the building’s infrastructure to determine the process for repair and determine a budgeted cost required to repair the outer structure. This work was performed by Cimota.

In the spring of April 2014, an assessment was completed by our Engineering consultant on the outcome of these repairs, and it was found that the repairs were holding up and performing as expected.

The Bin Wall repair project was identified in the 2014 Capital Budget presentation to Council and was divided into eight elevator sections to be completed over three years.

In 2014, a tender was called for the 1st phase of this project which would include 2 $\frac{3}{4}$ sections of the north side of the elevator. It was estimated that the cost would be approximately \$400,000. This was based on the identified repair types and the approximate number of each of these repair types. Cimota was awarded this project as the lowest bid. The Port was able to complete 3 sections of the elevator on the north side of the Grain Elevator.

For the Bin Wall Repair 2015 capital project there were 4 invitations sent out to the companies that attended our 2014 mandatory site meeting. Also, a newspaper ad was placed in the local paper and the project was advertised on our website.

Only Cimota showed interest and presented a bid and was awarded the contract. The total budget in 2015 was \$375,000.

There was a delay for several years due to other major capital projects on the dock as well as Covid 19.

In 2022, the Port continued with the Bin Wall repair project and based on the quality of work, specialized equipment and pricing, single sourced the project to Cimota.

The work in 2022 resulted in the completion of the Bin Wall repairs other than the area where the new load out spouts were installed. The project was carried over into 2023 and the Bin Wall repairs were completed.

Next Phase: Basement Wall Repairs

In 2023, after the Bin Wall repairs were completed, Cimota began work on the bottom part of the bin walls that we refer to as the “Basement Wall Repairs” In total 20 basement wall repairs were completed in 2023. In 2024 a total of 49 basement wall repairs were completed.

I - Total South Side Basement Wall Repairs: 106 windows

Total completing in 2023/2024: 69 windows

Total scheduled for 2025: 37 windows

II – Total North Side Basement Wall Repairs: 102 windows

Total scheduled for 2025: 35 windows

Remaining after 2025 scheduled work: 67 windows

Policy Implications: Amount of work exceeds \$75,000 and must have committee approval.

We are recommending single sourcing this work for the following reasons:

- i. This is specialized work with specialized equipment and expertise (shotcrete equipment).
- ii. The contractor has kept their price increases reasonable. (Overall, 2.6% increase compared to 2024 pricing).
- iii. This is the continuation of a past project resulting in the contractor knowing the site and being more efficient than bringing in a new contractor.
- iv. The contractor does quality work and is very reasonable and accommodating with delays due to vessel arrivals, as well as change orders due to additional unscheduled work. For example, repairing cracked walls during Receiving Area modifications last year.

Financial Considerations: \$450,000 was approved by Council in the 2025 Capital Budget. This is a unit price contract for which the contractor gets paid per repair completed.

2025 revised estimate for completing the Concrete Basement Wall Repairs:
\$1,498,515.70 (208 windows)

Completed work in 2023 and 2024: \$664,515.70 (69 windows)

Scheduled work for 2025: \$422,000 (72 windows)

Remaining estimate after 2025 work completed: \$412,000 (67)

The following prices were quoted by Cimota Inc. (does not include HST)

Item No.	Description of Work	Unit of Measure	Estimated Quantity (EQ)	Unit Price (UP)	Amount (EQ x EP)
1.0	General Mobilization	1.0	1	42 000.00 \$	42 000.00 \$
2.0	Weekly Mobilization	weekly	12	5 900.00 \$	70 800.00 \$
3.0	Window Protection	1.0	14	1 150.00 \$	16 100.00 \$
4.0	4" deep window repairs	sq. ft.	336	245.00 \$	82 320.00 \$
5.0	Sloped surface	lin.ft	280	265.00 \$	74 200.00 \$
6.0	5" deep bin slab edge	lin.ft.	210	295.00 \$	61 950.00 \$

Recommendation: That the Port Management Committee approves the award of the Basement Wall Repairs 2025 project to Cimota Inc. at the unit prices stated above.

That the total amount of spending on the Basement Wall Repairs does not exceed \$450,000 (excluding HST) as allocated in the 2025 Capital Budget.

That the Port Management Committee approves that the Port General Manager signs the contract on behalf of the Port/Township.

Robert Dalley
Sr. Advisor

Leslie Drynan
General Manager

**Port of Johnstown
Action Item**

Committee: Port of Johnstown Management Committee

Date: April 22, 2025

Division: Port of Johnstown

Topic: 2024 Audited Financial Statements

Purpose: To receive, accept and approve the financial statements as prepared by management.

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. The final pre-audited financial numbers were included in the 2024 Year End Report and interpreted to the POJ Management Committee at the Port meeting on Jan. 23, 2025. The financial position of the Port must be audited and formally accepted by the Port Management Committee. The Port uses MNP LLP as their Professional Chartered Accountants.

Policy Implications: The terms of reference by-law 2023-14 Schedule “A” for the Port of Johnstown Management Committee is followed.

Recommendations:

- That the Port Management Committee receives, reviews and approves the Audit Report on the Port of Johnstown’s Financial statements as provided by MNP LLP chartered accountants.
- That the Port Management Committee recommends that council receives and approves the 2024 Port of Johnstown’s Financial Statement as provided by MNP LLP chartered accountants.

Leslie Drynan
General Manager

Rhonda Code
Office Manager

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

- Withdrawals \$199,524.05

TOTAL \$199,524.05

- Batch 7 Cheques \$20,717.50
- Batch 8 EFT's \$274,398.44

TOTAL \$295,115.94

TOTAL OF DIRECT WITHDRAW & BATCH LISTINGS \$494,639.99

PORT OF JOHNSTOWN

Listing of Montly Direct withdrawl Payments for the Port of Johnstown - April 22, 2025

For approval by Council

	Month	Amount	Withdrawl Date
Payroll Taxes	Apr 1-15	\$32,791.54	10-Apr
Payroll Taxes	Apr 15-21	\$39,625.96	24-Apr
EHT	March	\$4,655.41	15-Apr
HST	March	\$35,723.22	29-Apr
Canada Life	April	\$17,560.05	01-Apr
VISA - General Manager	March	\$0.00	
VISA - Operations Manager - KS	March	\$392.55	17-Apr
VISA - Operations Manager - MM	March	\$29.00	17-Apr
VISA- Office Manager	March	\$0.00	
VISA - Senior Adviser	March	\$0.00	
Hydro One	Feb 1-Mar 1	\$46,714.05	14-Apr
Hydro One	Feb 5-Mar 6	\$316.86	17-Apr
Enbridge	Feb 21-Mar 20	\$4,676.81	14-Apr
Bell	March	\$539.30	09-Apr
Cogeco	March	\$169.44	17-Apr
WSIB	March	\$5,845.54	29-Apr
Pitney Bowes	March	\$110.68	02-Apr
Pitney Works, Postage	April	\$56.50	16-Apr
RBC Direct Invest	April	\$10,317.14	14-Apr Severance - KS
	Total	\$199,524.05	

A/P Batch Listing - Payment (APCBTCLZ)

From Batch Number [7] To [7]
 From Batch Date [04/17/2025] To [04/17/2025]
 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.:	7	Description:	SYSTEM GENERATED PAYMENT BATCH	Total Amount:	20,717.50
Batch Date:	04/17/2025	Type:	System	Source Application:	AP
Last Edited:	04/17/2025	Status:	Open	Bank:	01
				No. of Entries:	13
				No. of Checks Printed:	0

Entry No.:	1	System Generated Payment	Document No.:	PY000010690	Payment Amt.:	339.00
------------	---	--------------------------	---------------	-------------	---------------	--------

Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period:	2025 - 04
Vendor:	ABEL01		ABELL PEST CONTROL INC.	Account Set:	TRADE	MONTHLY PEST CONTROL	
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0		

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
A6843797					0.00	0.00	0.00	169.50
A6868357					0.00	0.00	0.00	169.50
Total :					0.00	0.00	0.00	339.00

Entry No.:	2	System Generated Payment	Document No.:	PY000010691	Payment Amt.:	12,418.70
------------	---	--------------------------	---------------	-------------	---------------	-----------

Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period:	2025 - 04
Vendor:	AJWA01		AJ'S WATER TREATMENT	Account Set:	TRADE	NEW WATER SYSTEM - 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
7370					0.00	0.00	0.00	12,418.70
Total :					0.00	0.00	0.00	12,418.70

Entry No.:	3	System Generated Payment	Document No.:	PY000010692	Payment Amt.:	125.00
------------	---	--------------------------	---------------	-------------	---------------	--------

Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period:	2025 - 04
Vendor:	CARD05		CARDINAL COMMUNITY FESTIVAL COMMITT	Account Set:	TRADE	CANADA DAY FESTIVAL DONATION	
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
CANADA DAY 2025					0.00	0.00	0.00	125.00
Total :					0.00	0.00	0.00	125.00

Entry No.:	4	System Generated Payment	Document No.:	PY000010693	Payment Amt.:	344.92
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04
Vendor:	CHES01	THE CHESTERVILLE RECORD		Account Set:	TRADE	
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0	ADVERTISING

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
39464					0.00	0.00	0.00	344.92
Total :					0.00	0.00	0.00	344.92

Entry No.:	5	System Generated Payment		Document No.:	PY000010694	Payment Amt.:	250.00
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04	
Vendor:	GREN07	GRENVILLE COUNTY 4H OUTDOORS CLUB		Account Set:	TRADE		
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0	REPLACEMENT CHEQUE	

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
RE-ISSUE CHEQUE 5940					0.00	0.00	0.00	250.00
Total :					0.00	0.00	0.00	250.00

Entry No.:	6	System Generated Payment		Document No.:	PY000010695	Payment Amt.:	395.50
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04	
Vendor:	HEUS01	HEUSER FARM SERVICE LTD.		Account Set:	TRADE		
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0	TRUCK RENTAL FOR REC. AREA TEST - CAPITAL	

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
102837					0.00	0.00	0.00	395.50
Total :					0.00	0.00	0.00	395.50

Entry No.:	7	System Generated Payment		Document No.:	PY000010696		Payment Amt.:	360.47
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04		
Vendor:	MADD02	MADD Canada		Account Set:	TRADE			
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0	2025 DONATION		

A/P Batch Listing - Payment (APCBTCLZ)

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
98933					0.00	0.00	0.00	360.47
Total :					0.00	0.00	0.00	360.47

Entry No.:	8	System Generated Payment		Document No.:	PY000010697		Payment Amt.:	2,580.00	
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04			
Vendor:	MILL02	LYLE HENDERSON MEMORIAL GOLF TOURN			Account Set:	TRADE	GOLF TOURNAMENT		
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0				

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2025 GOLF/SPONSOR REG.					0.00	0.00	0.00	2,580.00
Total :					0.00	0.00	0.00	2,580.00

Entry No.:	9	System Generated Payment		Document No.:	PY000010698		Payment Amt.:	2,000.00
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04		
Vendor:	REYN03	TYLER REYNOLDS			Account Set:	TRADE	DONATION SPRINT CAR SPONSOR	
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0			

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2025 SPRINT CAR SPONSO					0.00	0.00	0.00	2,000.00
Total :					0.00	0.00	0.00	2,000.00

Entry No.:	10	System Generated Payment		Document No.:	PY000010699		Payment Amt.:	1,299.50
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04		
Vendor:	SCHM01	SCHMIDT DISPUTE RESOLUTION INC.			Account Set:	TRADE		
Payment Code:	CHECK	Payment Type:	Check	Check No.:	0	GRIEVANCE SETTLEMENT		

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2025-1414E					0.00	0.00	0.00	1,299.50
Total :					0.00	0.00	0.00	1,299.50

Entry No.:	11	System Generated Payment			Document No.:	PY000010700		Payment Amt.:	200.00
Transaction Type:	Payment	Payment Date:	04/22/2025	Posting Date:	04/22/2025	Year - Period: 2025 - 04			
Vendor:	SOUT04	SOUTH GRENVILLE BLUEGRASS FESTIVAL			Account Set:	TRADE			

A/P Batch Listing - Payment (APCBTCLZ)

Payment Code: CHECK Payment Type: Check Check No.: 0

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2025 SPONSOR					0.00	0.00	0.00	200.00
Total :					0.00	0.00	0.00	200.00

Entry No.: 12 System Generated Payment Document No.: PY000010701 Payment Amt.: 250.00

Transaction Type: Payment Payment Date: 04/22/2025 Posting Date: 04/22/2025 Year - Period: 2025 - 04

Vendor: STLA05 ST. LAWRENCE SHAKESPEARE THEATRICAL Account Set: TRADE

Payment Code: CHECK Payment Type: Check Check No.: 0 2025 FESTIVAL DONATION

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2025002					0.00	0.00	0.00	250.00
Total :					0.00	0.00	0.00	250.00

Entry No.: 13 System Generated Payment Document No.: PY000010702 Payment Amt.: 154.41

Transaction Type: Payment Payment Date: 04/22/2025 Posting Date: 04/22/2025 Year - Period: 2025 - 04

Vendor: STRA01 STRADER-FERRIS INTERNATIONAL Account Set: TRADE

Payment Code: CHECK Payment Type: Check Check No.: 0 CUSTOMS FEES - PROBE PROJECT - CAPITAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
3-0235033					0.00	0.00	0.00	154.41
Total :					0.00	0.00	0.00	154.41

— Batch Summary —

	Invoice	Adjustment	Discount	Payment	Advance Credit	Bank Amount
Total for Batch 7:	0.00	0.00	0.00	20,717.50	0.00	20,717.50

13 entries printed

1 batch printed

A/P Batch Listing - Payment (APCBTCLZ)

From Batch Number [8] To [8]
 From Batch Date [04/17/2025] To [04/17/2025]
 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.:	8	Description:	SYSTEM GENERATED PAYMENT BATCH	Total Amount:	274,398.44
Batch Date:	04/17/2025	Type:	System	Source Application:	AP
Last Edited:	04/17/2025	Status:	Open	Bank:	01
				No. of Entries:	39
				No. of Checks Printed:	0

Entry No.:	1	System Generated Payment	Document No.:	PY000010703	Payment Amt.:	2,036.08
------------	---	--------------------------	---------------	-------------	---------------	----------

Transaction Type:	Payment	Payment Date:	04/24/2025	Posting Date:	04/24/2025	Year - Period:	2025 - 04
Vendor:	ACKL01		ACKLANDS- GRAINGER INC	Account Set:	TRADE	NEW TOOLS, SAFETY SUPPLIES	
Payment Code:	EFT	Payment Type:	Other				

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
9448739954					0.00	0.00	0.00	428.68
9465978162					0.00	0.00	0.00	877.60
9468259248					0.00	0.00	0.00	93.78
9469348990					0.00	0.00	0.00	383.18
9475787736					0.00	0.00	0.00	252.84
Total :					0.00	0.00	0.00	2,036.08

Entry No.:	2	System Generated Payment	Document No.:	PY000010704	Payment Amt.:	434.94
------------	---	--------------------------	---------------	-------------	---------------	--------

Transaction Type:	Payment	Payment Date:	04/24/2025	Posting Date:	04/24/2025	Year - Period:	2025 - 04
Vendor:	BEAC01		BEACH EQUIPMENT AND HARDWARE	Account Set:	TRADE	PADLOCKS	
Payment Code:	EFT	Payment Type:	Other				

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
927953-1					0.00	0.00	0.00	434.94
Total :					0.00	0.00	0.00	434.94

Entry No.:	3	System Generated Payment	Document No.:	PY000010705	Payment Amt.:	10,211.40
------------	---	--------------------------	---------------	-------------	---------------	-----------

Transaction Type:	Payment	Payment Date:	04/24/2025	Posting Date:	04/24/2025	Year - Period:	2025 - 04
-------------------	---------	---------------	------------	---------------	------------	----------------	-----------

A/P Batch Listing - Payment (APCBTCLZ)

Vendor: BFLO01

BFL CANADA

Account Set:

TRADE

WAREHOUSE INSURANCE

Payment Code: EFT

Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
835817					0.00	0.00	0.00	10,211.40
Total :					0.00	0.00	0.00	10,211.40

Entry No.: 4 System Generated Payment Document No.: PY000010706 Payment Amt.: 687.67

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: BIRD01

BIRD RICHARD

Account Set:

TRADE

LAWYER FEES

Payment Code: EFT

Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
13926					0.00	0.00	0.00	687.67
Total :					0.00	0.00	0.00	687.67

Entry No.: 5 System Generated Payment Document No.: PY000010707 Payment Amt.: 45.20

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: BTSI01

BUSINESS TECHNOLOGY SOLUTIONS INC

Account Set:

TRADE

SERVICE ON SAGE PROGRAM

Payment Code: EFT

Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
IN013428					0.00	0.00	0.00	45.20
Total :					0.00	0.00	0.00	45.20

Entry No.: 6 System Generated Payment Document No.: PY000010708 Payment Amt.: 29,933.12

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: CGRC01

RECEIVER GENERAL FOR CANADA

Account Set:

TRADE

LICENCE RENEWAL FEE
INSPECTION ON VESSEL- BILLED BACK TO BROKER

Payment Code: EFT

Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2025 LICENCE RENEWAL					0.00	0.00	0.00	4,074.84
90315145					0.00	0.00	0.00	25,858.28
Total :					0.00	0.00	0.00	29,933.12

A/P Batch Listing - Payment (APCBTCLZ)

Entry No.: 7 System Generated Payment Document No.: PY000010709 Payment Amt.: 1,141.30

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 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
2358					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.: PY000010710 Payment Amt.: 169.69

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 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
23503TO					0.00	0.00	0.00	80.22
33265TO					0.00	0.00	0.00	89.47
Total :					0.00	0.00	0.00	169.69

Entry No.: 9 System Generated Payment Document No.: PY000010711 Payment Amt.: 791.00

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: D&JT01 D&J TRANSPORTATION Account Set: TRADE DUST REMOVAL
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
94189					0.00	0.00	0.00	791.00
Total :					0.00	0.00	0.00	791.00

Entry No.: 10 System Generated Payment Document No.: PY000010712 Payment Amt.: 6,908.23

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: DALTO1 DALTCO A DIVISION OF IDEAL SUPPLY 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
1127659					0.00	0.00	0.00	64.56
1168160					0.00	0.00	0.00	6,352.11

A/P Batch Listing - Payment (APCBTCLZ)

1195465	0.00	0.00	0.00	428.14
1197094	0.00	0.00	0.00	63.42

Total :	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,908.23</u>
----------------	-------------	-------------	-------------	-----------------

Entry No.: 11	System Generated Payment	Document No.: PY000010713	Payment Amt.: 23.74
----------------------	--------------------------	----------------------------------	----------------------------

Transaction Type: Payment	Payment Date: 04/24/2025	Posting Date: 04/24/2025	Year - Period: 2025 - 04
----------------------------------	---------------------------------	---------------------------------	---------------------------------

Vendor: DRIV01	DRIVERCHECK, INC	Account Set: TRADE
-----------------------	------------------	---------------------------

Payment Code: EFT	Payment Type: Other
--------------------------	----------------------------

MONTHLY MEMBERSHIP

<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>
PORT09-1801026					0.00	0.00	0.00	23.74
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23.74</u>

Entry No.: 12	System Generated Payment	Document No.: PY000010714	Payment Amt.: 38,798.02
----------------------	--------------------------	----------------------------------	--------------------------------

Transaction Type: Payment	Payment Date: 04/24/2025	Posting Date: 04/24/2025	Year - Period: 2025 - 04
----------------------------------	---------------------------------	---------------------------------	---------------------------------

Vendor: EARL01	EARL HORST SYSTEMS LTD.	Account Set: TRADE
-----------------------	-------------------------	---------------------------

Payment Code: EFT	Payment Type: Other
--------------------------	----------------------------

RECEIVING AREA PROJECT - CAPITAL

<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>
40700					0.00	0.00	0.00	36,318.80
QUOTE-240813-C6					0.00	0.00	0.00	12,527.18
40960					0.00	0.00	0.00	-4,397.96
40961					0.00	0.00	0.00	-5,650.00
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,798.02</u>

Entry No.: 13	System Generated Payment	Document No.: PY000010715	Payment Amt.: 709.64
----------------------	--------------------------	----------------------------------	-----------------------------

Transaction Type: Payment	Payment Date: 04/24/2025	Posting Date: 04/24/2025	Year - Period: 2025 - 04
----------------------------------	---------------------------------	---------------------------------	---------------------------------

Vendor: EURO01	EUROFINS ENVIRONMENT TESTING CANAD.	Account Set: TRADE
-----------------------	-------------------------------------	---------------------------

Payment Code: EFT	Payment Type: Other
--------------------------	----------------------------

GROUND WATER TESTING

<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>
3015100					0.00	0.00	0.00	709.64
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>709.64</u>

Entry No.: 14	System Generated Payment	Document No.: PY000010716	Payment Amt.: 6,407.10
----------------------	--------------------------	----------------------------------	-------------------------------

A/P Batch Listing - Payment (APCBTCLZ)

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: EVBE01 EVB ENGINEERING Account Set: TRADE 2024 CAPITAL WAREHOUSE
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
9445					0.00	0.00	0.00	4,271.40
9549					0.00	0.00	0.00	2,135.70
Total :					0.00	0.00	0.00	6,407.10

Entry No.: 15 System Generated Payment Document No.: PY000010717 Payment Amt.: 357.11

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: FARM01 FARMERS FORUM Account Set: TRADE ADVEDRTISING
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
90931					0.00	0.00	0.00	357.11
Total :					0.00	0.00	0.00	357.11

Entry No.: 16 System Generated Payment Document No.: PY000010718 Payment Amt.: 264.88

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: FUTU02 FUTURE OFFICE PRODUCTS Account Set: TRADE COPIER CONTRACT
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
FOP232016					0.00	0.00	0.00	264.88
Total :					0.00	0.00	0.00	264.88

Entry No.: 17 System Generated Payment Document No.: PY000010719 Payment Amt.: 530.00

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: HOWA01 HOWARD CAMPBELL & SONS LTD. Account Set: TRADE PORTABLE TOILET RENTAL
 Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
MR5181					0.00	0.00	0.00	530.00
Total :					0.00	0.00	0.00	530.00

A/P Batch Listing - Payment (APCBTCLZ)

Entry No.: 18 System Generated Payment Document No.: PY000010720 Payment Amt.: 1,313.96

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: HUDS01 G.C. HUDSON SUPPLY LIMITED Account Set: TRADE
 Payment Code: EFT Payment Type: Other

MANLIFT RENTAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
395177					0.00	0.00	0.00	1,313.96
Total :					0.00	0.00	0.00	1,313.96

Entry No.: 19 System Generated Payment Document No.: PY000010721 Payment Amt.: 19,153.61

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: IECL01 INDUSTRIAL ELECTRICAL 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
5751					0.00	0.00	0.00	4,515.25
5778					0.00	0.00	0.00	14,638.36
Total :					0.00	0.00	0.00	19,153.61

Entry No.: 20 System Generated Payment Document No.: PY000010722 Payment Amt.: 77.97

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: JOEC01 JOE COMPUTER Account Set: TRADE
 Payment Code: EFT Payment Type: Other

BACKUP INTERNET

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
217405					0.00	0.00	0.00	77.97
Total :					0.00	0.00	0.00	77.97

Entry No.: 21 System Generated Payment Document No.: PY000010723 Payment Amt.: 5,377.67

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: JOHN02 JOHN WILSON ELECTRIC (FORDWICH) LIMIT Account Set: TRADE
 Payment Code: EFT Payment Type: Other

REPAIRS TO LOADING SPOUT

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
0000403931					0.00	0.00	0.00	289.28

A/P Batch Listing - Payment (APCBTCLZ)

0000404352	0.00	0.00	0.00	3,767.42
00004350	0.00	0.00	0.00	1,320.97
Total :	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,377.67</u>

Entry No.:	22	System Generated Payment		Document No.:	PY000010724	Payment Amt.:	177.98
Transaction Type:	Payment	Payment Date:	04/24/2025	Posting Date:	04/24/2025	Year - Period: 2025 - 04	
Vendor:	JONE01	JONES RAIL INDUSTRIES LTD.		Account Set:	TRADE	MONTHLY RAIL MAINT.	
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>
4764					0.00	0.00	0.00	177.98
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>177.98</u>

Entry No.:	23	System Generated Payment		Document No.:	PY000010725		Payment Amt.:	2,378.65
Transaction Type:	Payment	Payment Date:	04/24/2025	Posting Date:	04/24/2025	Year - Period: 2025 - 04		
Vendor:	JPBF01	JPB FABRICATION SERVICES (2019) INC.		Account Set:	TRADE			
Payment Code:	EFT	Payment Type:	Other		RECEIVING AREA PROJECT - CAPITAL			

<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>
5223					0.00	0.00	0.00	2,378.65
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,378.65</u>

Entry No.:	24	System Generated Payment		Document No.:	PY000010726	Payment Amt.:	7,502.42
Transaction Type:	Payment	Payment Date:	04/24/2025	Posting Date:	04/24/2025	Year - Period: 2025 - 04	
Vendor:	LEVA01	LEVAC SUPPLY LIMITED		Account Set:	TRADE	MAINT SUPPLIES, NEW TOOLS	
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>
1376004					0.00	0.00	0.00	1,771.61
1376420					0.00	0.00	0.00	5,730.81
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,502.42</u>

Entry No.:	25	System Generated Payment		Document No.:	PY000010727		Payment Amt.:	759.36
Transaction Type:	Payment	Payment Date:	04/24/2025	Posting Date:	04/24/2025	Year - Period: 2025 - 04		
Vendor:	LIME01	LIMERICK ENVIRONMENTAL SERVICES LTD.		Account Set:	TRADE	WASTE GRAIN REMOVAL		

A/P Batch Listing - Payment (APCBTCLZ)

Payment Code: EFT Payment Type: Other

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2024-4606					0.00	0.00	0.00	759.36
Total :					0.00	0.00	0.00	759.36

Entry No.: 26 System Generated Payment Document No.: PY000010728 Payment Amt.: 8,689.18

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: MOTI01 MOTION INDUSTRIES, INC. Account Set: TRADE
 Payment Code: EFT Payment Type: Other

NEW TOOLS,
SUPPLIES FOR # 5 BELT - CAPITAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
ON17-00401151					0.00	0.00	0.00	2,003.65
ON17-00401152					0.00	0.00	0.00	833.38
ON17-00401256					0.00	0.00	0.00	5,852.15
Total :					0.00	0.00	0.00	8,689.18

Entry No.: 27 System Generated Payment Document No.: PY000010729 Payment Amt.: 40,472.22

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: OMER01 OMERS Account Set: TRADE
 Payment Code: EFT Payment Type: Other

EMPLOYEE PENSION

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
MARCH/05 PENSION					0.00	0.00	0.00	40,472.22
Total :					0.00	0.00	0.00	40,472.22

Entry No.: 28 System Generated Payment Document No.: PY000010730 Payment Amt.: 4,125.02

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: ONSE01 ONSERVE Account Set: TRADE
 Payment Code: EFT Payment Type: Other

MONTHLY IT AND OFFICE 365,
NEW LAPTOP

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
68887					0.00	0.00	0.00	57.42
68892					0.00	0.00	0.00	1,932.46
68923					0.00	0.00	0.00	1,885.41

A/P Batch Listing - Payment (APCBTCLZ)

68961	0.00	0.00	0.00	249.73
Total :	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,125.02</u>

Entry No.: 29 System Generated Payment Document No.: PY000010731 Payment Amt.: 402.26

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: PRES03 PRESCOTT BUILDING CENTRE Account Set: TRADE

Payment Code: EFT Payment Type: Other

MAINT SUPPLIES

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
2083446					0.00	0.00	0.00	402.26
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>402.26</u>

Entry No.: 30 System Generated Payment Document No.: PY000010732 Payment Amt.: 7,712.25

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: PREV02 PREVENTION AND REGULATORY SOLUTION Account Set: TRADE

Payment Code: EFT Payment Type: Other

HEALTH AND SAFETY

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
837					0.00	0.00	0.00	7,712.25
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,712.25</u>

Entry No.: 31 System Generated Payment Document No.: PY000010733 Payment Amt.: 1,878.16

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: PSAC01 PUBLIC SERV. ALLIANCE OF CAN. Account Set: TRADE

Payment Code: EFT Payment Type: Other

UNION DUES

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
MARCH/25 DUES					0.00	0.00	0.00	1,878.16
Total :					<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,878.16</u>

Entry No.: 32 System Generated Payment Document No.: PY000010734 Payment Amt.: 12.55

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: PURO01 PUROLATOR COURIER LTD. Account Set: TRADE

Payment Code: EFT Payment Type: Other

SHIPPING SERVICE

A/P Batch Listing - Payment (APCBTCLZ)

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
550123204					0.00	0.00	0.00	12.55
Total :					0.00	0.00	0.00	12.55

Entry No.: 33 System Generated Payment Document No.: PY000010735 Payment Amt.: 2,594.13

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: SGSE01 SGS ELEVATORS Account Set: TRADE
 Payment Code: EFT Payment Type: Other

MONTHLY ELEVATOR MAINT
REPAIRS

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
110888					0.00	0.00	0.00	1,186.50
110971					0.00	0.00	0.00	1,407.63
Total :					0.00	0.00	0.00	2,594.13

Entry No.: 34 System Generated Payment Document No.: PY000010736 Payment Amt.: 746.84

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: SPEN07 SPENCERVILLE HOME HARDWARE Account Set: TRADE
 Payment Code: EFT Payment Type: Other

NEW BBQ GRILL, GENERAL SUPPLIES

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
89106					0.00	0.00	0.00	746.84
Total :					0.00	0.00	0.00	746.84

Entry No.: 35 System Generated Payment Document No.: PY000010737 Payment Amt.: 84.83

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04
 Vendor: STAP02 STAPLES COMMERCIAL Account Set: TRADE
 Payment Code: EFT Payment Type: Other

OFFICE SUPPLIES

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
1871B651					0.00	0.00	0.00	39.71
A5E844B5					0.00	0.00	0.00	45.12
Total :					0.00	0.00	0.00	84.83

Entry No.: 36 System Generated Payment Document No.: PY000010738 Payment Amt.: 649.26

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

A/P Batch Listing - Payment (APCBTCLZ)

Vendor: TOML02 Tomlinson Environmental Services Ltd.
 Payment Code: EFT Payment Type: Other

Account Set: TRADE WASTE GARBAGE REMOVAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
AMINV20078					0.00	0.00	0.00	325.84
AMINV24475					0.00	0.00	0.00	323.42
Total :					0.00	0.00	0.00	649.26

Entry No.: 37 System Generated Payment Document No.: PY000010739 Payment Amt.: 68,868.19

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: UNIK01 UNIKING CANADA INC.

Account Set: TRADE

Payment Code: EFT Payment Type: Other

5 CONVEYOR BELT PROJECT - CAPITAL

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
31744					0.00	0.00	0.00	68,868.19
Total :					0.00	0.00	0.00	68,868.19

Entry No.: 38 System Generated Payment Document No.: PY000010740 Payment Amt.: 563.02

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: UNIV01 UNIVERSAL SUPPLY GROUP INC.

Account Set: TRADE

Payment Code: EFT Payment Type: Other

SHOP SUPPLIES

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
964-458689					0.00	0.00	0.00	563.02
Total :					0.00	0.00	0.00	563.02

Entry No.: 39 System Generated Payment Document No.: PY000010741 Payment Amt.: 1,409.79

Transaction Type: Payment Payment Date: 04/24/2025 Posting Date: 04/24/2025 Year - Period: 2025 - 04

Vendor: UPPE02 UPPER CANADA H.V.A.C. SYSTEMS

Account Set: TRADE

Payment Code: EFT Payment Type: Other

REPAIR WORK ON BOILER

Document No.	Sched. No.	Adj. No.	Adj. Reference	Adj. Description	Adjustment	Discount	Tax Withheld	Amount
27226					0.00	0.00	0.00	1,409.79
Total :					0.00	0.00	0.00	1,409.79

A/P Batch Listing - Payment (APCBTCLZ)

— Batch Summary —

	Invoice	Adjustment	Discount	Payment	Advance Credit	Bank Amount
Total for Batch 8:	0.00	0.00	0.00	274,398.44	0.00	274,398.44

39 entries printed
1 batch printed