THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

# REGULAR COUNCIL MEETING AGENDA

## Held on Wednesday, November 18, 2026, at 5:00 PM
## In-Person Town Hall Council Chambers 2nd Floor

## Teleconference Toll Free Number – 1-833-311-4101
## Access Code: 2632 007 6078

## Video Conference Link: Click Here
## Access Code: 2632 007 6078

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| **1.** | **Call Meeting to Order** |
| **2.** | **Disclosure of Pecuniary Interest & General Nature Thereof** |
| **3.** | **Canadian National Anthem** |
| **4.** | **Land Acknowledgement Statement** |
| **5.** | **Public Question/Comment** (Only Addressing Motion(s) or Reports on the Agenda) |
| **6.** | **Disclosure Additional Items** |
| **7.** | **Call for Nominations for Deputy Mayor** – Penny Kelly, Clerk |
| **8.** | **Delegation** |
| | 1. Gai and Mitch Parmasar – Request for Review and Relief of Fixed Water and Wastewater Capital Charges at 460 and 462 Henrietta Street |
| **9.** | **Mayor's Declaration** – None |
| **10.** | **Unfinished Business** |
| | **Jeff Johnston, Manager of Parks, Recreation and Facilities** |
| | Council-REC-2026-09.1 – Community Sport and Recreation Infrastructure Fund (CSRIF) Grant Submission |
| **11.** | **Staff Reports** |
| | **Penny Kelly, Clerk** |
| | Council-CSC-2026-08 – Draft 2027 Council Meeting Schedule |

The Town invites and encourages people with disabilities to attend and voice their comments in relation to accessibility related reports. For those who are unable to attend, the Town encourages the use of the Customer Feedback Form found on the Accessibility Page on the Town's website.

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| | **David Armstrong, Manager of Public Works** |
| | Council-RDS-2026-20 – Award of Contract – Fuel Filling Station Design |
| | **John Morrison, Treasurer** |
| | Council-FIN-2026-36 – Award of External Audit Services – Joint RFP ACC-2026-01 |
| | Council-FIN-2026-37 – Financial Results Reconciliation |
| | Council-FIN-2026-38 – 2026 Third Quarter (Q3) Forecast and Budget Variance |
| | **Tanya Dallaire, Deputy Treasurer** |
| | Council-FIN-2026-39 – 2026 Municipal Accommodation Tax (MAT) Third Quarter (Q3) Report |
| **12.** | **Motions** (Council Direction to Staff) – None |
| **13.** | **Correspondence** |
| | 1. Rural Ontario Municipal Association (ROMA) – 2027 Conference – Request for Provincial Delegations |
| | 2. Charles Milgrom – Municipal Marina – Request to Install Electronic Gates |
| | 3. Ministry of the Environment, Conservation and Parks – Regulatory Amendments to Streamline Requirements for Waste Disposal Site Service Area and Fill Rate Changes |
| | 4. Ministry of Finance – Update on Changes to the Municipal Accommodation Tax Framework |
| | 5. Student Transportation of Eastern Ontario (STEO) – Transportation of Students Travelling During Winter Months |
| | 6. Ontario Energy Board – Notice of a Hearing – Enbridge Gas Inc. Applied for Approval to Update the Integrated Resource Planning Framework |
| **14.** | **Notice Required Under the Notice By-law** – None |
| **15.** | **Discussion of Additional Items** |
| **16.** | **Questions from the Media** |
| **17.** | **Closed Session** |
| | ☒ **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**<br>• One (1) Item |

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| | ☒ **Advice that is Subject to Solicitor-client Privilege, including Communications Necessary for that Purpose**<br>• Judicial Review Update |
| **18.** | **Reporting Out of Closed Session** |
| **19.** | **Confirmation By-law** |
| | By-law No. 2026-086 – Confirm the proceedings of Council for the meeting held on Wednesday, November 18, 2026 |
| **20.** | **Next Meeting(s):** |
| | 1. Special Closed Session – Tuesday, November 24, 2026 – Council Training<br>2. Special Closed Session – Tuesday, December 1, 2026 – Corporate Training / Orientation<br>3. Regular Meeting – Wednesday, December 2, 2026<br>4. Regular Meeting – Wednesday, December 16, 2026 |
| **21.** | **Adjournment** |

# The Corporation of the Town of Gananoque

## Land Acknowledgement Statement

We begin this meeting of Council by acknowledging that we are on traditional territory of the Haudenosaunee *(Hoe-den-oh-show-nee*) and Anishinabe (*A-nish-in-'a-bay)* and First Peoples. We do so respecting both the land and the Indigenous People who continue to walk with us through this world.

We are grateful for the opportunity to gather here.

In recognition of the contributions and importance of all Indigenous Peoples, we strongly support Truth and Reconciliation Calls to Action in our nation and commit to support local endeavors where possible.

# Call for Nominations – Deputy Mayor

Council passed By-law No. 2022-133, being a By-law to amend the Procedural By-law to replace the definition of Deputy Mayor, which states, "**Deputy Mayor** means a person appointed by Council, during its first regular meeting following a municipal election, to hold the seat of Deputy Mayor for a four (4) year term"

Tonight, a Call for Nominations and subsequently a voting process will take place to appoint a member of Council to the position of Deputy Mayor for the period of November 18, 2026, to November 14, 2030.

The process for the appointment of Deputy Mayor will be as follows:

1. The Clerk will open the floor and call for nominations from the Council members present;
2. Once a nominee has been named, the Clerk will call for a seconder;
3. The nominee will be asked if he/she accepts the nomination.
4. This process will continue until no further nominations have been put forward.

The Voting Process:

1. The order in which the nominations were presented will be the same when calling the vote.
2. The votes will be taken by the raising of hands. Please do not lower your hand until the count has been confirmed.
3. The Deputy Mayor shall be appointed by the most "in-favour" votes.
4. Should there be a tie, the names of the nominees will be placed in a hat, and the CAO will draw the name.

I will now open the floor for nominations for the position of Deputy Mayor.

THE CORPORATION OF THE TOWN OF

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**Deputation Request to Appear Before Council**
(This form is mandatory before any request is considered)

**(*)** Signifies required information.

***Name of person and/or associate or organization wishing to appear:**

Gai Parmasar and Mitch Parmasar Representing 1000579989 Ontario Inc.

***Topic of discussion (please be specific, provide details, and attach any additional information).**

Request for review and relief of fixed water and wastewater capital charges at 460 and 462 Henrietta Street

**NOTE:** All documents provided are open for public review to ensure transparency and openness of Council meetings. All information/documents are posted on the Town's website in advance of the meeting. If requesting a closed (in-camera) audience with Council the subject matter must meet the requirements under the *Municipal Act*, Section 239.

| Additional Information attached: | Yes | ✔ | No | |
|---|---|---|---|---|

***Purpose of Request: (**Please mark at least one**)**

| | | |
|---|---|---|
| | Information or Educational Purposes only | |
| | Requesting a Letter of Support | |
| | Requesting Funding – Amount of Request | $ |
| | Other (provide details) ~~Request for Council consideration of meaningful fixed-charge~~ | |

***Economic Impact** (Please mark and supply details)

| | | |
|---|---|---|
| | Target Market: | Existing residential rental housing - 24 apartments, including long-standing affordable tenancies |
| | Partners: | N/A |
| | Budget Outline Attached: | Yes ✔ No |

***Activities to date relevant to this matter:**

| |
|---|
| |

***Contact Person** (if different from above):

| |
|---|
| Gai Parmasar or Mitch Parmasar |

***Mailing Address:**

| |
|---|
| 5-600 Matherson Blvd West Mississauga L5R 4C1 |

| | |
|---|---|
| ***Telephone Number:** | 416 884 2221 |
| ***Email Address:** | gai@sv-investment.com |

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| ***Council Date Requested:** | November 18, 2026 |

Council meetings are held on the 1st and 3rd Wednesday of each month and begin at 5:00 PM.

# COUNCIL DELEGATION BRIEFING

*Water & Wastewater Billing Relief | 460 and 462 Henrietta Street, Gananoque*

Public submission for the November 18, 2026 Council meeting • Prepared November 11, 2026

Submitted by Gai Parmasar and Mitch Parmasar, on behalf of 1000579989 Ontario Inc., owner of two 12-unit residential rental buildings.

### Purpose and request

We respectfully ask Council to direct an urgent review of the recurring fixed water and wastewater capital charges assessed to these two multi-residential properties, consider lawful relief or adjustment mechanisms, and provide interim protection from collection escalation while the matter is reviewed. We acknowledge the Town's infrastructure obligations and are not disputing the obligation to pay for actual water and wastewater consumption.

### October 13, 2026 billing summary

| Charge category | 460 Henrietta | 462 Henrietta | Combined |
|---|---|---|---|
| **Water consumption** | $1,750.73 | $503.30 | $2,254.03 |
| **Wastewater consumption** | $1,860.15 | $534.76 | $2,394.91 |
| **Fixed water capital** | $1,958.56 | $1,958.56 | $3,917.12 |
| **Fixed wastewater capital** | $2,843.68 | $2,843.68 | $5,687.36 |
| **Current quarterly levy** | $8,413.12 | $5,840.30 | $14,253.42 |
| **Balance due (includes arrears)** | $20,378.69 | $13,778.27 | $34,156.96 |

Fixed capital charges total $9,604.48 per quarter (67.4% of the current combined levy), equivalent to $38,417.92 per year if unchanged for four quarters. Each building incurs $4,802.24 per quarter in fixed charges, notwithstanding different consumption levels. The $34,156.96 balance includes prior amounts; it is not the new quarterly levy.

### Housing and operating impact

Together the buildings provide 24 rental apartments. Approximately ten long-standing tenants pay monthly rents of $651.74–$695.51, with some tenancies extending 12–20 years. The properties have experienced approximately five vacancies on average. Fixed capital charges continue irrespective of vacancies, in addition to mortgage, property tax, insurance, utilities, maintenance and property management costs. Our objective is to preserve existing rental housing while meeting fair service obligations.

## Specific actions requested of Council

1. Ask the Treasurer and relevant staff to review how fixed capital charges, including any Additional Unmetered Units components, are calculated for these two buildings, and report available lawful options for ongoing relief or adjustment.

2. Consider credits, remission, reduction or other lawful accommodation relating to the fixed capital charges included in outstanding balances, and identify any applicable municipal or provincial assistance.

3. Provide urgent written confirmation, before the November 20, 2026 invoice due date, whether transfer of arrears to the property tax roll, penalties and collection escalation can be deferred while the review proceeds; identify any interim payment conditions.

4. Arrange a prompt meeting with the owners, Treasurer and appropriate staff to discuss a sustainable resolution, including a reasonable payment arrangement for any remaining agreed balance after the underlying charges are reviewed.

5. Explain how infrastructure funding, including provincial contributions where applicable, is considered in setting rates; we recognize such funding does not automatically reduce individual bills.

## Good-faith efforts and requested outcome

A combined $10,000 payment was made toward the two accounts on June 17, 2026. We seek a practical, transparent review rather than exemption from fair charges. We respectfully request that Council refer this matter for an expedited staff response and provide written guidance on interim account treatment before November 20.

Public disclosure note: This briefing contains aggregate billing figures and property addresses only. Original invoices with account details are not included in this public package.

Source: October 13, 2026 water and wastewater invoices, as summarized in the owners' October 22, 2026 letter and supporting financial analysis. Amounts should be verified against the original statements before public submission.

THE CORPORATION OF THE TOWN OF

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Canadian Gateway to the 1000 Islands

**Report Council – REC-2026-09.1**

**Date**: November 18, 2026 ☐ **IN CAMERA**

**Subject:** Community Sport and Recreation Infrastructure Fund (CSRIF) Grant Submission

**Author:** Jeff Johnston, Manager of Parks, Recreation & Facilities ☒ **OPEN SESSION**

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**RECOMMENDATION:**

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE SUPPORTS THE SUBMISSION OF A GRANT APPLICATION TO THE COMMUNITY SPORT AND RECREATION INFRASTRUCTURE FUND (CSRIF) FOR OPTION _____.

AND FURTHER THAT THE AMOUNT OF $_____, TOWN SHARE, BE DRAWN FROM THE TOWN CAPITAL RESERVE, AS PRESENTED IN REPORT COUNCIL REC-2026-09.1.

**STRATEGIC PLAN COMMENTS:**

Priority #1 – Provide Quality Core Services and Infrastructure – Strategy #2 – Prioritize the Implementation of the 10-year Asset Management Plan.

**BACKGROUND:**

On October 7, 2026, Staff presented Report Council-REC-2026-09 for Council's consideration. Recognizing that the current Council was in "Lame-Duck", Motion #26-177 was passed which directed staff to bring the Report back to the new Council on November 18, 2026. As directed, the Report is being presented to the new Council for consideration.

The Community Sport and Recreation Infrastructure Fund (CSRIF) is a capital funding program delivered by the Ministry of Sport to revitalize existing community sport and recreation infrastructure and support the construction of new facilities across Ontario.

The CSRIF first intake began in 2024 through two streams:

- Stream 1: Repair and Rehabilitation
- Stream 2: New Builds/Signature New Builds

On August 17, 2026 the provincial government announced the opening of the second intake with a closing date for submissions on December 22, 2026.

The purpose of Stream 1 is to extend the lifespan of existing community sport and recreation facilities/spaces and improve local programming and accessibility features to meet community need.

As noted in the CSRIF guidelines, eligible projects for Stream 1 must:

- Be for the repair and rehabilitation of a sport or recreation facility/space or other community facility/space in Ontario that offers sport or recreation programming:
- Be for a community facility/space in Ontario that is or will be open primarily for use by the public for sport or recreation and will continue to be following completion of the project.

Eligible projects may include projects that:

- Extend the lifespan of existing community sport and recreation facilities and spaces:
- Maximize the use of existing facilities (e.g., use of space, increasing hours of operation, enhancing functionality and/or participation rates); or
- Improve health and safety, accessibility and environmental standards of existing facilities.

The Town applied for the CSRIF grant in 2024 for the replacement of the elevator lift at the Lou Jeffries Community Centre but were unsuccessful in their bid.

**INFORMATION/DISCUSSION:**

Upon further review of replacing the accessible lift at the Lou Jeffries arena, a lift would not meet AODA standards and therefore a full renovation of the current setup and construction of an elevator would meet the AODA criteria for an estimated cost of one million dollars.

Therefore, Town staff have reviewed the program guidelines and the Town's recreation infrastructure and they have determined the following options for consideration instead of the lift replacement:

**Option #1**: The revitalization of the BMX Track to a Pump Track. As noted in Council Report REC-2026-08, installations of Pump Tracks are becoming increasingly popular in Canada as it provides access for all ages, abilities and demographics to ride on their bikes, scooters, and skateboards in a safe space and off the streets, while challenging and enhancing their skills. The conversion of the defunct BMX track to a pump track checks all the eligibility boxes for this grant.

**Option #2:** Expansion of the outdoor sports courts to add additional pickleball courts. The Tennis and Pickleball groups continue to grow in participation levels and they are outgrowing the current court configuration. An addition of 4 to 6 tennis and pickleball courts would aid in the congestion of the courts often seen throughout the spring, summer and early fall.

**Option #3:** Expand soccer pitch to be a regulation sized pitch, improve drainage and resurface with proper aggregate, soil and grass. The current soccer pitch was constructed in 2002 and has served the community well over the years. However, it is very limited with its usage as it cannot be used for regulation games for teens and adults. Furthermore, with the increased interest in tackle football, ultimate frisbee and flag football the current field cannot be home to these growing sports. Lastly, there is ample room for expansion as the underutilized and now under-sized ball field behind the Lou Jeffries arena requires a decision from council on it's future.

The above three (3) Options would be an increased level of service, with ongoing operating and replacement costs.

**FINANCIAL CONSIDERATIONS/GRANT OPPORTUNITIES:**
In staff's review and research of replacing the BMX Track with a Pump Track, and as outlined in Council Report REC-2026-08, they have estimated the project cost at approximately $500,000. Under the CSRIF 50/50 cost-sharing arrangement, the Town's share would therefore be approximately $250,000.

In researching similar sized pickleball courts constructed in central and eastern Ontario the past several years, staff estimate a cost of approximately $600,000 for the addition. Under the CSRIF 50/50 cost-sharing arrangement, the Town's share would therefore be approximately $300,000.

In staff's research of expanding and resurfacing the soccer field, staff have estimated the project cost at approximately $450,000. Under the CSRIF 50/50 cost-sharing arrangement, the Town's share would therefore be approximately $225,000.

Staff are proposing that, if the grant application is successful, the municipal contribution be funded from the Town's General Capital Reserves. The funding for either project would need to be considered alongside other corporate capital priorities and demands on available reserve balances.

**APPLICABLE POLICY/LEGISLATION:**
N/A

**CONSULTATIONS:**
Melanie Kirkby, CAO
Lori Higgs, Superintendent of Parks & Facilities
Ashley Callery, Finance Administrative Assistant

**ATTACHMENTS:**
Attachment 1 – Council Report REC-2026-08 – Pump Track Feasibility Report at Site of Old BMX Track

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|---|---|
| **APPROVAL** | _____<br>Jeff Johnston, Manager of Parks & Recreation<br><br>_____<br>Melanie Kirkby, CAO<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the *Municipal Act* and regulations. |

The Corporation of Town of

GANANOQUE

## MOTION / RESOLUTION OF COUNCIL

| | |
|---|---|
| **Date:** October 7, 2026 | **Motion #26 –** 177 |
| **Subject: Community Sport and Recreation Infrastructure Fund (CSRIF) Grant Submission** | |
| **Moved by:** | Leakey |
| **Seconded by:** | Harper |

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE SUPPORTS IN PRINCIPAL THE SUBMISSION OF A GRANT APPLICATION TO THE COMMUNITY SPORT AND RECREATION INFRASTRUCTURE FUND (CSRIF) FOR OPTION 1, (THE REPLACEMENT OF THE LIFT AT THE LOU JEFFRIES COMMUNITY CENTRE), AND DIRECTS STAFF TO BRING BACK THE QUESTION TO COUNCIL ON NOV 18TH FOR DECISION, AND FURTHER SUPPORTS IN PRINCIPAL THAT THE $250,000 TOWN SHARE BE DRAWN FROM THE T.B.D. (ARENA OR TOWN) RESERVE, AS PRESENTED IN COUNCIL REPORT REC-2026-09.

**Ayes** _____ **Nays** _____

**Carried:** _____

**Defeated:** _____

**Tabled/Postponed:** _____

_____
John S. Beddows, Mayor

MA s. 246 - When a recorded vote is requested, the Clerk will call for each Councillors vote (Aye or Nay), mark the recorded vote as indicated by the member, and announce whether the motion is carried or defeated. The Mayor will then sign the motion.

| **RECORDED VOTE:** | Aye | Nay |
|---|---|---|
| Brown, Colin | | |
| Harper, Matt | | |
| Kirkby, Patrick | | |
| Koiner, Anne-Marie | | |
| Leakey, Vicki | | |
| Beddows, John | | |
| **TOTALS** | | |

THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

# Council Report – REC-2026-08

**Date**: October 7, 2026 ☐ **IN CAMERA**

**Subject:** Pump Track Feasibility Report at Site of Old BMX Track

**Author:** Jeff Johnston, Manager of Parks, Recreation & Facilities ☒ **OPEN SESSION**

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## RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVE COUNCIL REPORT REC-2026-08 REGARDING THE FEASIBILITY OF CONVERTING THE EXISTING UNUSED BMX TRACK INTO A PUMP TRACK;

## STRATEGIC PLAN COMMENTS:

Priority #1 – Provide Quality Core Services and Infrastructure – Strategy #2 – Prioritize the Implementation of the 10-year Asset Management Plan.

## BACKGROUND:

On June 3, 2026 a member from the Gananoque community made a presentation before council on repurposing the defunct BMX Track and constructing a Pump Track in its place. Council passed motion 26-14 directing staff to bring back a report to council with a cost analysis.

The Town currently has an existing BMX track that is no longer actively used for its original purpose. While the site remains a municipal recreational asset, its current condition and configuration limit its usefulness to the broader community.

Staff have reviewed the potential to repurpose the existing location as a modern pump track. A pump track is a continuous circuit of berms, rollers and other features that allows users to generate momentum through body movement rather than continuous pedalling. A paved pump track can accommodate bicycles, BMX bikes, scooters and skateboards and can be designed for a range of ages and skill levels.

Repurposing the existing BMX site may provide advantages over developing a completely new recreational site, including the potential reuse of existing grading, earthworks and site infrastructure, subject to detailed site assessment.

## INFORMATION/DISCUSSION:

### Existing Site and Preliminary Feasibility

From a preliminary perspective, the existing BMX track is a logical location to investigate for a pump track. Potential advantages include:

- repurposing an underutilized municipal recreation asset;
- avoiding the need to acquire or identify a new property;
- retaining a wheeled-recreation use at a site historically used for that purpose;
- location next to skate-board park;
- potential reuse of existing earthworks, grading or site infrastructure;
- reducing impacts on other active park uses; and

- providing a renewed recreation opportunity without developing previously unused municipal land.

The site cannot simply be paved in its current configuration. Pump tracks require specialized geometry, drainage, grading, base preparation and pavement construction. A preliminary site assessment should confirm drainage, soil and sub-base conditions, existing grades, accessibility, site access, surrounding uses, available space and any safety or operational considerations.

**Community and Recreation Benefits**

A modern pump track would transition the site from a specialized BMX facility into a broader multi-user recreation amenity. Potential benefits include outdoor physical activity, youth recreation, cycling skill development, use by bicycles, scooters and skateboards, opportunities for different ages and abilities, and recreation that does not require scheduled programming or staffing to operate.

**Construction and Design Considerations**

Based on the Ontario municipal examples reviewed, staff recommend that a permanent asphalt facility be the primary option evaluated. Asphalt has a higher initial cost than a basic dirt track but provides a consistent riding surface, accommodates a broader range of wheeled users and can reduce recurring reshaping and surface maintenance.

Pump-track construction is specialized work. Future design and procurement should require demonstrated experience with purpose-built asphalt pump tracks, appropriate base and drainage specifications, construction inspection, quality control and warranty provisions.

For preliminary lifecycle planning, a properly designed and constructed asphalt pump track may provide a service life of 15 years or more when supported by appropriate base preparation and drainage. By comparison, a poorly prepared surface may experience significant deterioration within approximately 2-5 years.

**Ontario Municipal Comparators**

Staff reviewed several Ontario municipal pump-track projects to understand construction approaches, approximate costs, funding strategies and lessons that may be applicable to Gananoque.

| Municipality / Year | Project | Approx. Cost / Funding | Key Relevance |
|---|---|---|---|
| Loyalist Township 2026 | Pump track/skatepark development | Approx. $1M overall concept; reported $500,000 donation supporting Phase 1 | Strong donation, consultation and phasing example |
| Orangeville 2025-2026 | Conversion of dirt/gravel BMX track to asphalt pump track | $480,000 capital program; $100,000 Lions Club contribution | Closest physical comparator; reuse of existing BMX site |
| Collingwood 2025 | Beginner asphalt pump track | Approx. $175,000 | Demonstrates lower-cost permanent scope |
| Port Hope 2025 | Paved municipal pump track | $200,000 Ontario Trillium Foundation grant | Strong grant-funding precedent |

| Municipality / Year | Project | Approx. Cost / Funding | Key Relevance |
|---|---|---|---|
| Brockville 2015 | Established paved pump track at Rotary Park | Historical standalone cost not confirmed | Nearby Eastern Ontario example; long-term municipal operation |

**Orangeville**

Orangeville provides the most directly comparable example. Its aging dirt and gravel BMX facility was selected for conversion to an asphalt pump track, with construction undertaken in 2025 and corrective asphalt replacement continuing in 2026. The project has a reported capital program of approximately $480,000, including a $100,000 contribution from the Orangeville Lions Club. Orangeville's procurement also required demonstrated asphalt pump-track construction experience. Deficiencies with the initial asphalt surface later required replacement under contractor warranty, reinforcing the importance of base preparation, drainage, specifications, quality control and warranty requirements.

**Collingwood**

Collingwood completed its beginner/intermediate asphalt pump track at Old Village (Legion) Park in 2025. The municipality approved approximately $175,000 for the facility, with the completed project reportedly delivered slightly below budget. The example demonstrates that project scale and complexity can materially affect cost and that a permanent facility can be designed around a more constrained capital target.



*Figure 1 – Collingwood municipal pump track. The aerial view illustrates a compact asphalt facility integrated within an existing park setting. Source: Town of Collingwood / municipal project information.*

**Port Hope**

Port Hope completed its paved pump track at the Town Park Recreation Centre in 2025, with the official opening held in November 2025. The project was supported by a $200,000 Ontario Trillium Foundation capital grant. The municipality also used community consultation to help refine the final design. This demonstrates the potential importance of external capital funding and public input.

**Loyalist Township**

Loyalist Township began construction of its pump track and skatepark project at Loyalist Park in Amherstview in 2026, with the pump track forming Phase One of the development. The overall concept has been reported at approximately $1 million and is being phased. A reported

$500,000 private donation supports the first phase. Community consultation identified the pump track as a priority and also highlighted supporting amenities such as seating and shade. The pump track opened to the public in early August 2026.



*Figure 2 – Loyalist Township pump track concept at Loyalist Park, Amherstview. The rendering demonstrates a larger multi-line facility and integration with surrounding park space. Source: Loyalist Township project consultation materials.*

### Brockville

The City of Brockville opened its paved bicycle pump track at Rotary Park in 2015. The City identifies the facility as Ontario's first paved bicycle pump track. The track forms part of a broader recreation destination with other park amenities. While a reliable standalone historical construction cost has not been identified, Brockville provides a nearby Eastern Ontario example demonstrating more than a decade of municipal operation.

### Options Assessment

Staff considered a range of options for the future of the existing BMX site. The comparison below combines the site-use alternatives with the feasibility considerations identified through the Ontario municipal review.

| Option | Description | Assessment | Est. Capital Cost |
|---|---|---|---|
| 1. Maintain existing site | Leave the BMX site in its current condition with only routine maintenance. | Avoids immediate capital expenditure, but leaves an underutilized recreation asset and does not address its longer-term use. | $0 (deferred liability) |
| 2. Restore BMX track | Repair and restore the site for its original BMX use. | Would retain a more specialized recreation use with a narrower user base than a multi-user pump track. | $100,000-$150,000* |
| 3. Convert to asphalt pump track | Regrade and reconstruct the site as a permanent paved pump track. | Preferred option for further investigation. Provides broader wheeled recreation use and can reuse the existing recreation site, subject to site assessment and detailed costing. | $150,000-$500,000* |
| 4. Smaller or modular pump track | Install a smaller permanent facility or modular system. | Could be considered if a full permanent asphalt facility is financially unattainable. Lifecycle cost, durability, capacity and long-term needs would require evaluation. | $20,000-$60,000* |
| 5. Alternative park use | Remove the BMX infrastructure and repurpose the land for another municipal recreation or park use. | Remains an alternative, but would forgo the opportunity to retain a wheeled-recreation use at a site historically used for that purpose. | Varies |

** Indicative option costs are carried forward from the comparative feasibility draft and are intended for preliminary planning only. Final costs should be confirmed through site-specific design, quantity take-offs and procurement.*

**Proposed Concept for Further Development**

Subject to Council direction and confirmation through site assessment and design, staff recommend that the next phase evaluate a permanent asphalt pump track that makes practical use of the existing graded site. The design should be scalable to the Town's available funding and should consider a progressive layout suitable for beginner through more experienced users. Supporting elements to be evaluated through design should include appropriate fencing and signage, bicycle parking, seating and shade, accessible pathway connections, drainage, landscaping and other amenities that are necessary for safe and practical operation. Optional amenities should be capable of being deferred to later phases where funding is limited.

**Benefits Assessment**

The combined review identified several potential benefits of converting the site:

| Benefit Area | Potential Benefit |
|---|---|
| Community health and recreation | Provides free, unstructured outdoor physical activity without scheduled programming or facility staffing. |
| Broader user base | Can accommodate bicycles, BMX bikes, scooters and skateboards and can be designed for a range of ages and abilities. |
| Asset reuse | Makes productive use of an existing underutilized municipal recreation site rather than requiring acquisition of a new property. |
| Operating considerations | A properly constructed paved facility avoids the recurring reshaping associated with a dirt BMX track, although routine inspection, cleaning, vegetation management and periodic surface repair would still be required. |
| Youth and family recreation | Creates an additional informal recreation opportunity and gathering space for youth and families. |
| Partnership potential | Creates opportunities for grants, service-club contributions, sponsorships, donations and community fundraising. |

**Community Engagement Plan**

If Council endorses the concept in principle, staff recommend that community engagement occur before the design and budget are finalized. Engagement should be structured around a realistic project scope and should include potential users and nearby stakeholders.

1. Notify residents and relevant stakeholder groups of the proposed conversion and the intended next steps.
2. Seek input from youth, cyclists, scooter users, skateboarders, families and accessibility representatives regarding preferred features, skill levels and supporting amenities.
3. Use an online survey, open house or similar engagement method to confirm community interest and priorities.
4. Identify service clubs, businesses, community organizations and potential donors interested in supporting the project.
5. Report back to Council with the consultation results, proposed concept, detailed costing and funding strategy before construction approval.

**Project Scope and Cost Control**
The Ontario comparators demonstrate a significant range in project costs and should be treated as municipal benchmarks rather than an estimate for Gananoque. Staff recommend a core-facility-first approach: prioritize a properly designed asphalt pump track and consider optional amenities such as expanded skills features, seating, shade, landscaping, spectator areas and other improvements as later phases when funding permits.

**Community Engagement**
If Council supports further project development, community engagement should occur before final design. Potential users, including youth, cyclists, scooter users, skateboarders and families, could provide input on desired size, difficulty and features. Engagement may also identify community organizations, service clubs, businesses or donors interested in supporting the project.

**FINANCIAL CONSIDERATIONS/GRANT OPPORTUNITIES:**
Budget limitations are the primary constraint at this stage. No construction commitment is proposed through this report. A site-specific concept and cost estimate are required before a reliable capital budget can be established. The options and comparator costs reviewed vary substantially in scope and age; accordingly, staff recommend that Council rely on a site-specific concept and detailed estimate rather than applying a generalized cost-per-square-metre allowance.

**Indicative Construction Rates and Track Size**
For preliminary planning purposes, the comparative feasibility draft identified an indicative construction rate of approximately $100-$180 per square metre for a sealed/asphalt pump track, including design, earthworks and landscaping. These rates are not a quotation or budget estimate for Gananoque and should be verified through detailed design and current market pricing.

| Track Footprint | Approx. Area | Indicative Capital Cost |
|---|---|---|
| 30,000 sq ft | 2,787 m² | $278,700 - $501,700 |
| 40,000 sq ft | 3,716 m² | $371,600 - $668,900 |
| 50,000 sq ft | 4,645 m² | $464,500 - $836,100 |
| 60,000 sq ft | 5,574 m² | $557,400 - $1,003,400 |
| 67,000 sq ft (full current site) | 6,225 m² | $622,400 - $1,120,400 |

The full existing site would not necessarily be paved. The appropriate footprint should be established through concept design, community input, site constraints and the available capital funding envelope.

Ontario examples demonstrate that external funding can materially improve feasibility. Orangeville received a $100,000 Lions Club contribution, Port Hope received a $200,000 Ontario Trillium Foundation capital grant, and Loyalist Township's first phase is supported by a reported $500,000 private donation.

Staff recommend applying for an Ontario Trillium Foundation (OTF) grant that will be receiving applications in the coming months.

Before recommending construction, staff would return to Council with the proposed concept, site requirements, estimated capital cost, municipal funding requirement, confirmed or potential external contributions, procurement strategy, contingency and anticipated permanent operating and maintenance cost implications.

**Risk Considerations**

**Capital Cost:** Final construction costs may exceed available municipal funding. Detailed costing, external funding and scalable project options can reduce this risk.

**Site Conditions:** Drainage, soils, grading and existing site conditions may increase project costs. Preliminary investigation should occur before final design.

**Specialized Construction:** Pump tracks require specialized design and construction expertise. Relevant qualifications should be required through procurement.

**Construction Quality:** The Orangeville experience demonstrates the importance of specifications, inspection, quality control and warranty provisions.

**Safety and Liability:** The facility should be professionally designed and constructed and supported by appropriate signage, inspection and maintenance procedures.

**Maintenance:** A paved facility will still require routine inspection, vegetation management, cleaning and periodic surface repair.

**Alternatives**

**Option 1 – Proceed with Preliminary Development – Recommended**

Endorse the conversion concept in principle and proceed with site assessment, preliminary design, costing, community engagement and funding investigation. This provides the information required for an informed capital decision without committing to construction.

**Option 2 – Maintain the Existing BMX Site**

Retain the site in its current condition. This avoids immediate capital expenditure but leaves the recreation asset underutilized.

**Option 3 – Remove or Repurpose the Existing BMX Facility**

Remove the existing BMX infrastructure and restore or repurpose the property for another use. This may itself involve removal, grading and restoration costs.

**Option 4 – Consider a Smaller or Modular Facility**

If a permanent asphalt facility is financially unattainable, consider a smaller or modular system and evaluate lifecycle cost, durability, capacity and long-term community needs.

Further internal consultation with Finance, Public Works and other applicable departments is recommended as the project advances. Community consultation and engagement with potential funding partners would form part of the next phase, subject to Council direction.

**ATTACHMENTS:**

Presentation from Ms. Schuyler Earl on June 3, 2026

**APPLICABLE POLICY/LEGISLATION:**

N/A

**CONSULTATIONS:**

Melanie Kirkby, CAO
Robert Kennedy, Superintendent of Parks & Facilities
Lori Higgs, Superintendent of the Marina and Recreation

| APPROVAL | |
|---|---|
| | _____<br>Jeff Johnston, Manager of Parks & Recreation<br><br>_____<br>Melanie Kirkby, CAO<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the *Municipal Act* and regulations. |

Schuyler Earl
670 Steel Street
Gananoque, ON K7G 2E5

AUGUST 19, 2025

The Council of the Town of Gananoque
30 King Street East
Gananoque, ON K7G 1E9

Dear Mayor Beddows and Councillors:

I am writing to urge you to consider reopening the BMX Track (600 King St E) in your 2026 Budget. The BMX track provides a vital opportunity for physical activity, social connection, and outdoor recreation for youth in our community and is an asset worth saving.

Today's youth face unprecedented levels of mental health challenges and social isolation. While there are multiple reasons for this, current evidence suggests that the reduction in outdoor play and physical activity and concurrent increase in phone/screentime is a root cause of this alarming trend. Current evidence also suggests that promoting face-to-face social connection, especially that provided by sport/physical activity, is an effective and achievable solution to this problem. A community-based BMX track is a perfect opportunity to provide this for our town's youth.

Outdoor play is essential for children's development and well-being. It allows them to challenge their bodies' capabilities and build problem solving skills. Unfortunately, the opportunity for outdoor play has drastically dropped in recent years. In fact, The Canadian Paediatric Society released a position statement in 2024 that encourages doctors "to think of outdoor play as one way to help prevent and manage common health problems such as obesity, anxiety, and behavioural issues." Providing our town's youth with an outlet for outdoor play through a BMX track will contribute to their general health and well-being.

I am under the assumption that building the BMX track involved an investment of both money and time from the community. Removing it from our town's recreation offerings is a complete loss of these previously invested resources. While I understand it will be an additional cost to the recreation budget to maintain the BMX track once again, I believe its impact on the health of our community's young people is worth it.

While I am unable to attend the September 2nd Council Meeting, I look forward to hearing from you about the history of the BMX Track, the decision to keep it closed following the COVID-19 pandemic and its' future re-opening.

Thank you for your time and consideration,
Schuyler Earl

# A Vision for Recreational Opportunities

Presented By: Schuyler Earl

# The Current BMX Track



# The Vision

## Phase 1: Pump Track

Highly inclusive

Accessible

Safe

Low-maintenance

Integration into existing landscape

Aligns with Town priorities

Provides a solution to unmet needs in the community



*Image Credit: Velosolutions*

# The Budget

## Phase 1: Pump Track

Dependent on materials used, size and scope of the track

Modular: $20-60,000

Mid-Sized Paved or Precast: $150-250,000

Top of the Line: $250-500,000



*Image Credit: Collingwood Today*

# The Funding

## Phase 1: Pump Track

Ontario Trillium Foundation Capital Grant

Community Sport and Recreation Infrastructure Fund

The Canada Community Building Fund

Town of Gananoque Community Grants

Service Club Contributions

Corporate & Local Business Sponsorship

Crowd-Funding & Donations

Recreation Budget



*Image Credit: Kathy Hunt/Orilla Mattersy*

# Pump Tracks in Ontario

- Alliston
- Angus
- Arthur
- Aurora
- Batawa
- Beamsville
- Belleville
- Brockville
- Caledon
- Cambridge
- Carleton Place
- Chelsea
- Corruna
- Collingwood
- Guelph
- Haliburton
- Innisfil
- Lombardy
- Loyalist
- Lucan
- Kemptville
- Nobleton
- North Bay
- Norwood
- Oakville
- Orangeville
- Ottawa
- Pefferlaw
- Peterborough
- Penetanguishene
- Perth
- Petawawa
- Port Colborne
- Port Hope
- Shallow Lake
- Springfield
- St. Mary's
- Stratford
- Strathroy
- Tillsonburg

***non-exhaustive list***

# The Vision

## Phase 2: Naturalized Playground



*Image Credit: Batawa Lions Club*



*Image Credit: Earthscape Playgrounds*

***“If exercise could be packaged in a pill, it would be the single most widely prescribed and beneficial medicine in the nation.”***

-Dr. Robert Butler

THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

# Council Report – CSC-2026-08

**Date**: November 18, 2026 ☐ **IN CAMERA**

**Subject:** Draft 2027 Council Meeting Schedule

**Author:** Penny Kelly, Clerk / CEMC ☒ **OPEN SESSION**

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**RECOMMENDATION:**
BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE APPROVES THE 2027 COUNCIL SCHEDULE, AS PRESENTED IN COUNCIL REPORT CSC-2026-08.

**STRATEGIC PLAN COMMENTS:**
Sector 8 – Government – Strategic Initiative #4 – Town Council will ensure openness and transparency in its operations.

**BACKGROUND**:
As per the Procedural By-law No. 2016-094, as amended, a proposed Council meeting schedule will be presented by the Clerk to Council for approval by December of each year detailing the dates for all regular meetings.

**INFORMATION/DISCUSSION:**
The 2027 draft schedule contains the regular meetings of Council (every 1st and 3rd Wednesday of each month), and; conference dates that Council may wish to attend. It should be noted that annually, regular meetings are reduced to one (1) meeting for the month of January, to accommodate New Years and the ROMA Conference, July, for Council and staff to plan vacation time appropriately throughout the summer, and one (1) meeting in August due to conflicts with the AMO Conference.

At this time, the 2028 Budget Deliberations dates have not been included in the attached schedule but will be communicated to Council and members of the public, when the scheduled dates are available. As a reminder, Budget Deliberations are commonly scheduled for two (2) full days, beginning at 9:00 AM.

The draft schedule, once approved, will be posted to the Town's website.

**APPLICABLE POLICY/LEGISLATION:**
Procedural By-law No. 2016-094

**FINANCIAL CONSIDERATIONS:**
None.

**CONSULTATIONS:**
Senior Management Team

**ATTACHMENTS:**
Draft 2027 Council Meeting Schedule.

| | |
|---|---|
| **APPROVAL** | _____<br>Penny Kelly, Clerk / CEMC<br><br>_____<br>Melanie Kirkby, CAO<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the *Municipal Act* and regulations. |

# 2027 Council Schedule

| January 2027 | | | | | | |
|---|---|---|---|---|---|---|
| **Sunday** | **Monday** | **Tuesday** | **Wednesday** | **Thursday** | **Friday** | **Saturday** |
| | | | | | 1 New Year's Day | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 Council | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 ROMA | 25 ROMA | 26 ROMA | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| February 2027 | | | | | | |
|---|---|---|---|---|---|---|
| | 1 2027 Draft Budget | 2 | 3 Council | 4 2027 Draft Budget | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 Family Day | 16 | 17 Council | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | | | | | | |

| March 2027 | | | | | | |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 Council | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 Daylight Savings | 15 | 16 | 17 Council | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 Good Friday | 27 |
| 28 | 29 Easter Monday | 30 | 31 | | | |

| April 2027 | | | | | | |
|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 Council | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 Council | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

| May 2027 | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 Council | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 Victoria Day | 18 | 19 Council | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| June 2027 | | | | | | |
|---|---|---|---|---|---|---|
| | | 1 | 2 Council | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 Council | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

| | | |
|---|---|---|
| Rural Ontario Municipal Association (ROMA) | Association of Municipalities Ontario (AMO) | Ontario East Municipal Conference (OEMC) |

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# 2027 Council Schedule

| July 2027 | | | | | | |
|---|---|---|---|---|---|---|
| **Sunday** | **Monday** | **Tuesday** | **Wednesday** | **Thursday** | **Friday** | **Saturday** |
| | | | | 1 Canada Day | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 Council | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| **August 2027** | | | | | | |
| 1 | 2 Civic Holiday | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 Council | 19 | 20 | 21 |
| 22 AMO | 23 AMO | 24 AMO | 25 AMO | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |
| **September 2027** | | | | | | |
| | | | 1 Council | 2 | 3 | 4 |
| 5 | 6 Labour Day | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 Council OEMC | 16 OEMC | 17 OEMC | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 National Day of Truth and Reconciliation | 30 | | |
| **October 2027** | | | | | | |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 Council | 7 | 8 | 9 |
| 10 | 11 Thanksgiving | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 Council | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |
| **November 2027** | | | | | | |
| | 1 | 2 | 3 Council | 4 | 5 | 6 |
| 7 Daylight Savings Ends | 8 | 9 | 10 | 11 **Remembrance Day** | 12 | 13 |
| 14 | 15 | 16 | 17 Council | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |
| **December 2027** | | | | | | |
| | | | 1 Council | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 Council | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 Christmas Eve Town Hall Closed | 25 Christmas |
| 26 Boxing Day | 27 Town Hall Closed | 28 Town Hall Closed | 29 Town Hall Closed | 30 Town Hall Closed | 31 New Year's Eve | 1 New Years Day 2028 |

| | | |
|---|---|---|
| Rural Ontario Municipal Association (ROMA) | Association of Municipalities Ontario (AMO) | Ontario East Municipal Conference (OEMC) |

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THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

# Report Council – RDS-2026-20

**Date:** November 18, 2026 ☐ **IN CAMERA**

**Subject:** Award of Contract – Fuel Filling Station Design

**Author:** David Armstrong, Manager of Public Works ☒ **OPEN SESSION**

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**RECOMMENDATION:**
BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE PASS BY-LAW 2026-088, BEING A BY-LAW TO AUTHORIZE THE MAYOR AND THE CLERK TO SIGN AN AGREEMENT WITH JP2G, FOR THE PROCUREMENT OF SERVICES TO COMPLETE THE DESIGN OF A FUEL FILLING STATION AT THE PUBLIC WORKS YARD, AS PRESCRIBED IN RFT RDS-2026-09, AND AS PRESENTED IN REPORT COUNCIL RDS-2026-20.

**STRATEGIC PLAN COMMENTS:**
Priority 1. Provide Quality Core Services and Infrastructure – Strategy 2. Prioritize the implementation of the 10-year Asset Management Plan.

**BACKGROUND**:
As part of the 2026 approved Capital Budget, Public Works staff sought to engage the services of a consulting engineer for a Detailed Engineering Design for a fuel filling station at the Public Works Yard. The outlook is to have the design completed for February 2027; Tender the project in March, with construction being wrapped up in summer 2027.

**INFORMATION/DISCUSSION:**
Town staff released RFP RDS-2026-09 on September 14, 2026, which subsequently closed on October 7, 2026. The RFP was advertised on Biddingo.com, and there were two (2) bids received at the time of closing, as outlined below:

| Company | Complete Submission | Submitted Price (excl. HST) |
|---|---|---|
| JP2G | Yes | $118,586.60 |
| CIMA+ | No | $56,200.00 |

Town staff are recommending awarding this work to JP2G. They have undertaken this type of work for neighbouring municipalities over the last few years with positive results reported.

**APPLICABLE POLICY/LEGISLATION:**
Procurement By-law No. 2025-089
By-law No. 2026-001 2026 Capital and Operating Budget

**FINANCIAL CONSIDERATIONS/GRANT OPPORTUNITIES:**
The costs for this work have been accounted for in the 2026 budget and the recommended submission price is within the approved budget amount. However, construction costs are undetermined at this point and will overrun the $200,000 total budget for this project. If council decides to award this design work, once there is a firm value allocated for construction a budget deviation will be brought to council for review and approval.

**CONSULTATIONS:**
Charles Fromentin, Technologist
Brock Webb, Superintendent of Roads
Managers, Directors, and support staff of Public Works Departments across Ontario

**ATTACHMENTS:**
Fuel Filling Station Bid Evaluation Memo
Draft By-law No. 2026-088

| | |
|---|---|
| **APPROVAL** | _____<br>David Armstrong, Manager of Public Works<br><br>_____<br>John Morrison, Treasurer<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the *Municipal Act* and regulations.<br><br>_____<br>Melanie Kirkby, CAO |

THE CORPORATION OF THE TOWN OF

GANANOQUE

# Contract Award Recommendation

**To:** David Armstrong, Manager of Public Works
**Date:** October 23, 2026
**Subject:** RDS-2026-09 Professional Design Services for Fuel Filling Station

## Recommendation

I recommend rejecting the CIMA+ submission for material non-compliance and awarding the base design assignment to **Jp2g Consultants Inc. (Greer Galloway)** at its submitted fee of **$118,586.60, excluding HST**, subject to Council approval in November 2026 and confirmation of a revised delivery schedule. Jp2g achieves a recommended assessment score of **84/100**, comprising 60/70 for technical quality and 24/30 for Professional Fees.

## Submission review

| Proponent | Submitted bid total | Evaluation outcome |
|---|---|---|
| Jp2g Consultants Inc.<br>(Greer Galloway) | $118,586.60 | 84/100<br>Recommended subject to conditions |
| CIMA Canada Inc.<br>(CIMA+) | $56,200.00 | Not scored<br>Recommend rejection |

All amounts exclude HST. CIMA+'s bid total includes its $33,200 base design component, $18,000 optional tender/construction support and $5,000 optional DEF design. Jp2g's base bid includes tender assistance. These totals cover different scopes.

## CIMA+ compliance finding

Addendum 2 requires all surveys, utility locating, geotechnical investigations and environmental investigations needed for the design to be included in the base fee. CIMA+ expressly excludes the execution and cost of these services. The Town has confirmed that no other CIMA+ documents were submitted.

This exclusion affects scope, price and risk allocation. I recommend treating it as material non-compliance under RFP sections 5.5, 5.12 and 5.19, rather than as a minor defect or a price adjustment. The Town should formally record its rejection decision. CIMA+ is therefore excluded from the scored ranking.

## Basis for the recommended award

Jp2g offers a multidisciplinary team supported by Malroz, with directly relevant municipal fuel station and DEF experience at Trent Lakes. Based on my previous work with Greer Galloway and the proposed lead engineer, I am confident that the required investigations have been considered in the submitted fee. I do not recommend further investigation scope or fee clarification as a condition of award.

## Optional services

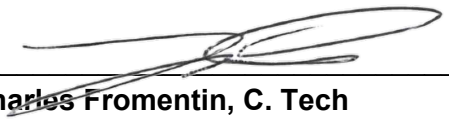
| Jp2g provisional service | Fee excluding HST |
|---|---|
| DEF storage building design | $37,810.00 |
| Preconstruction, contract administration and inspection | $42,950.80 |
| Commissioning and closeout | $12,896.20 |

Exclude these options from the base award. Assess the attendance and service level before authorizing the combined $55,847.00 CA/inspection and commissioning/closeout package. Each option requires separate written authorization.

## Revised timing and approvals

**Revised delivery schedule.** Following Council approval, agree on a realistic schedule with Greer Galloway and record the revised completion date in the agreement. Allow for utility locates, winter field conditions, investigation reporting, approvals and Town review of the 60%, 90% and final submissions. Incorporate necessary investigation findings before issuing the final tender-ready package. Confirm DEF timing separately if that option is authorized.

**Commencement.** Complete the remaining submission verification, confirm budget availability and obtain Council approval before executing the agreement. Collect insurance, WSIB and other required commencement documentation before work begins.



**Charles Fromentin, C. Tech**
Public Works Technologist

Supporting record: RFP sections 5.5, 5.12, 5.19 and 7; Addendum 2, page 2; CIMA+ PDF pages 15-16; Jp2g PDF pages 16-23, 26 and 35-38. See the separate Bid Evaluation for detailed rationale.

# THE CORPORATION OF THE TOWN OF GANANOQUE

## BY-LAW NO. 2026-088

**BEING A BY-LAW TO AUTHORIZE THE MAYOR AND THE CLERK TO SIGN AN AGREEMENT WITH JP2G, FOR THE PROCUREMENT OF SERVICES TO COMPLETE THE DESIGN OF A FUEL FILLING STATION AT THE PUBLIC WORKS YARD**

**WHEREAS** Section 5 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** the *Municipal Act*, 2001, S.O. 2001, c. 25, provided that the powers of every Council are to be exercised by By-law;

**AND WHEREAS** the Council of the Town of Gananoque received Council Report RDS-2026-20 and concurred with the recommendation to authorize the Mayor and Clerk to sign an Agreement with JP2G for the procurement of services to complete the design of a Fuel Filling Station at the Public Works Yard, as prescribed in RFT RDS-2026-09;

**AND WHEREAS** the Council of the Corporation of the Town of Gananoque deems it appropriate to pass this By-law.

**NOW THEREFORE** the Council of the Corporation of the Town of Gananoque enacts as follows:

1. **AUTHORIZATION:**
   1.1 That the Mayor and Clerk are hereby authorized to sign an Agreement with JP2G for the procurement of services to complete the design of a Fuel Filling Station at the Public Works Yard, as prescribed in RFT RDS-2026-09.

2. **SCHEDULE:**
   2.1 Attached to and forming part of this By-law is the Agreement, marked as Schedule ‘A’.

3. **EFFECTIVE DATE:**
   3.1 This By-law shall come into full force and effect on the date it is passed by Council.

Read a first, second and third time and finally passed this 18th day of November 2026.

_____ _____

Colin Brown, Mayor Penny Kelly, Clerk

(Seal)

DRAFT

THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

# Council Report – FIN-2026-36

**Date:** November 18, 2026 ☐ **IN CAMERIA**

**Subject:** Award of External Audit Services – Joint RFP ACC-2026-01

**Author:** John Morrison, Treasurer ☒ **OPEN SESSION**

## RECOMMENDATION:

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE PASS BY-LAW NO. 2026-087, BEING A BY-LAW TO APPOINT MNP LLP, CHARTERED PROFESSIONAL ACCOUNTANTS, LICENSED PUBLIC ACCOUNTANTS, AS THE FINANCIAL AUDITOR'S FOR THE TOWN OF GANANOQUE AND ITS LOCAL BOARDS FOR THE FISCAL YEARS 2026 TO 2030, INCLUSIVE, IN ACCORDANCE WITH SECTION 296 OF THE *MUNICIPAL ACT*, 2001,

AND FURTHER THAT THE AFOREMENTIONED BY-LAW AUTHORIZE THE TREASURER AND CHIEF ADMINISTRATIVE OFFICER (CAO) TO SIGN AN AGREEMENT WITH MNP LLP, AT A MAXIMUM CONTRACT VALUE OF $442,000 PLUS HST, INCLUDING OPTIONAL FINANCIAL STATEMENT AND FINANCIAL INFORMATION RETURN (FIR) PREPARATION SERVICES TO BE CONFIRMED BY THE TOWN ANNUALLY,

AND FURTHER THAT AN OPTION BE PROVIDED TO EXTEND THE AGREEMENT FOR AN ADDITIONAL TWO (2) FISCAL YEARS (2031 AND 2032) AT THE RATES QUOTED, AS PRESENTED IN REPORT COUNCIL-FIN-2026-36.

## STRATEGIC PLAN COMMENTS:

None.

## BACKGROUND:

Under Section 296 of the *Municipal Act*, 2001, Council must appoint an auditor licensed under the *Public Accounting Act*, 2004 for a term not exceeding five (5) years. The auditor reports on the Town's consolidated financial statements, which include the Gananoque Public Library Board and the Business Improvement Area.

KPMG LLP is the Town's current auditor and audited the 2025 consolidated financial statements. Its engagement continues from year to year until amended or terminated in writing. In 2026, the Town joined a joint Request for Proposals (ACC-2026-01) led by the United Counties of Leeds and Grenville. Combining several municipalities in one procurement was intended to attract competitive bids and reduce administrative effort. Participating municipalities each evaluate the submissions for their own services and make their own award decisions. The Town is not obligated to award the contract.

Council was in the lame duck period when submissions closed, and the award could not be made before November 18, 2026. MNP LLP confirmed on October 14, 2026, that its pricing would remain unchanged through this period.

**INFORMATION/DISCUSSION:**

**Bid results.** The Counties received three proposals in total. MNP LLP submitted the only proposal for Gananoque. KPMG LLP, the Town's current auditor, did not submit a proposal for Gananoque. Allan and Company and KPMG bid only on services for other participating municipalities.

**Evaluation.** Staff reviewed MNP's submission against the Town's requirements and found it compliant. MNP is a national firm with an established municipal audit practice and proposes to serve the Town from its eastern Ontario offices. Its submission addresses the full scope requested: the consolidated audit, the local board audits, and optional FIR and financial statement preparation.

**Clarifications from MNP.** Before preparing this report, staff asked MNP to confirm several points in writing. MNP's response confirms that:

1. the Gananoque pricing table (2026 to 2032) on page 33 of its proposal is a firm offer;
2. the fees shown for 2026 relate to the audit of the fiscal year ending December 31, 2026, to be completed in 2027;
3. MNP accepts a five-year term (fiscal 2026 to 2030), with an option to extend for fiscal 2031 and 2032 at the quoted rates;
4. if the Town prepares its own financial statements and FIR, the FIR preparation fee would be eliminated and the financial statement preparation fee reduced by about half; and
5. fees for the local board audits would be reduced if actual time is less than quoted, or if the boards' financial statements are prepared by staff.

**Proposed pricing.** Fees increase about 4.6% per year for the Town audit and about 5% per year for the other services. MNP's proposal also includes a one-time fee of $2,500 for auditing the Town's opening balances in the first year.

**Table 1 – MNP LLP Proposed Fees, Gananoque**

| Service (HST extra) | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | Total |
|---|---|---|---|---|---|---|---|---|
| Town consolidated audit | 50,300 | 52,600 | 55,000 | 57,600 | 60,200 | 63,000 | 66,000 | 404,700 |
| BIA audit | 6,800 | 7,200 | 7,600 | 8,000 | 8,400 | 8,800 | 9,200 | 56,000 |
| Library Board audit | 6,800 | 7,200 | 7,600 | 8,000 | 8,400 | 8,800 | 9,200 | 56,000 |
| Police Services Board audit | 6,800 | 7,200 | 7,600 | 8,000 | 8,400 | 8,800 | 9,200 | 56,000 |
| FIR preparation (optional) | 4,200 | 4,400 | 4,600 | 4,900 | 5,200 | 5,500 | 5,800 | 34,600 |
| FS preparation (optional) | 4,700 | 5,000 | 5,300 | 5,600 | 5,900 | 6,200 | 6,500 | 39,200 |
| Opening balances audit (one-time) | 2,500 | – | – | – | – | – | – | 2,500 |
| **Total** | **82,100** | **83,600** | **87,700** | **92,100** | **96,500** | **101,100** | **105,900** | **649,000** |

**Pricing exclusions.** MNP's fees do not include accounting assistance, additional time caused by material errors or omissions found during the audit, or costs arising from changes in accounting or auditing standards over the term. In particular, MNP's fees do not include the effect of the new PSAB Conceptual Framework, which takes effect for the Town's 2027 fiscal year; MNP will discuss any related fees after the award. Under the agreement, any such fees may be charged only with the Town's prior written approval and cannot exceed the maximum contract value without a written amendment. The current KPMG fees include a $5,000 surcharge for new accounting standards, which shows that such costs can arise.

**Recommended contract structure.** Section 296 limits an auditor's appointment to five years. Staff recommend a five-year award covering fiscal years 2026 to 2030. The 2031 and 2032 fiscal years would remain available at MNP's quoted rates, subject to Council's review of performance and a further appointment by-law.

Financial statement and FIR preparation would be included as optional services, confirmed by the Town each year. Staff are investigating the use of CaseWare so the Town can prepare its own financial statements and FIR, potentially beginning with fiscal 2027. Licensing costs have been confirmed, but implementation costs are still being assessed. Any change would come back to Council for approval. Keeping these services optional lets the Town make that decision without amending the contract.

**Table 2 – Recommended Contract Value**

| Contract component | Fiscal years | Amount |
|---|---|---|
| Audit services (Town, BIA, Library, Police) | 2026–2030 | $389,700 |
| Optional services – FS and FIR preparation | 2026–2030 | $49,800 |
| First-year transition – audit of opening balances | 2026 | $2,500 |
| **Maximum contract value (5-year term)** | | **$442,000** |
| Option years – all services | 2031–2032 | $207,000 |

**Effect of preparing statements in-house.** Based on MNP's response, if the Town prepares its own financial statements and FIR from fiscal 2027, the FIR fee would be eliminated. The financial statement fee would be reduced by about half, because MNP would still need to confirm that the statements conform with Public Sector Accounting Standards and reconcile to the Town's records.

**Table 3 – Estimated Effect of In-House Preparation (HST extra)**

| Scenario (fiscal 2026–2030) | FY2027 cost | 5-year cost |
|---|---|---|
| MNP prepares FS and FIR all five years | $83,600 | $442,000 |
| Town prepares FS and FIR from FY2027 (FIR fee eliminated; FS fee reduced by about half) | $76,700 | $412,000 |
| **Estimated reduction** | **$6,900** | **$30,000** |

*Estimated reduction = FIR fees for fiscal 2027–2030 ($19,100) plus half of the financial statement preparation fees ($10,900).*

Preparing its own statements would also reduce the non-audit services the auditor provides to the Town, which supports auditor independence.

**Police Services Board audit.** A separate audit of the Police Services Board is required. The Board does not currently prepare its own financial statements; its financial information is included in the Town's consolidated financial statements and has been audited as part of the Town audit.

**BIA and Library Board engagements.** For the BIA and Library Board, MNP proposes a full substantive audit. MNP has suggested that these boards could instead use a review or compilation engagement, which would lower their fees; some neighbouring municipalities have taken this approach. The Boards' financial information would still be audited as part of the Town's consolidated financial statements. Staff will consult the boards and confirm any legislative or funding requirements for an audit before recommending a change.
MNP has advised that its fees for the local board audits would be reduced if the boards' financial statements are prepared by staff.

**Comparison with current fees.** MNP's pricing is higher than the Town's current fees, which were set in a 2021 proposal. The audit fees also now cover the Library and BIA as separate engagements, and include a new audit of the Police Services Board, which has not previously been audited separately.

**Table 4 – Comparison with Current Fees (first year)**

| Item | Current (KPMG) | MNP FY2026 |
|---|---:|---:|
| Town audit and FS preparation | $28,000 | $55,000 |
| New accounting standards surcharge | $5,000 | Not included – billed if required |
| FIR preparation | $1,700 | $4,200 |
| **Subtotal – comparable services** | **$34,700** | **$59,200** |
| BIA and Library audits | Separate | $13,600 |
| Police Services Board audit | Not currently audited separately | $6,800 |
| Opening balances audit (one-time) | – | $2,500 |
| **Total** | | **$82,100** |

**Form of agreement.** The standard Form of Agreement issued with the joint RFP was drafted for the United Counties. Staff have adapted it for the Town, keeping the Counties' standard terms and conditions and adding Town-specific provisions in Schedule 1, Section F. MNP has accepted these provisions. Key provisions include:

- **Optional services –** financial statement and FIR preparation are confirmed by the Town each year, with the fee reductions MNP has confirmed if the Town prepares its own statements.
- **Additional fees –** charges for accounting assistance, material errors or omissions, or changes in standards require the Town's prior written approval.
- **Audit readiness –** the March fieldwork timetable assumes the Town has recorded all journal entries, completed year-end reconciliations, prepared working papers, and provided trial balances for the Town and each local board. MNP will provide a list of required schedules, with due dates, at the planning stage.

- **Transition –** a one-time fee of $2,500 for the audit of opening balances, which assumes full cooperation from KPMG. If that cooperation is not received, MNP may charge for the additional time at its 2026 proposed audit rates, only with the Town's prior written approval.
- **Engagement letters –** MNP will issue an audit engagement letter each year, signed by the CAO. If an engagement letter conflicts with the agreement, the agreement prevails, and no engagement letter may increase fees or limit MNP's liability without a written amendment.

**Transition and audit timing.** Once Council approves the award, staff will give KPMG written notice that its engagement ends with the fiscal 2025 audit. MNP will contact KPMG as the outgoing auditor and review its prior-year working papers. MNP has proposed the following schedule for the fiscal 2026 audit:

**Table 5 – Proposed Fiscal 2026 Audit Schedule**

| Audit stage (fiscal 2026) | Proposed timing |
|---|---|
| Planning and interim audit | Week of December 14, 2026, or early January 2027 |
| Year-end fieldwork | Two weeks starting March 22, 2027 |
| Draft auditor's report and audit findings to Administration | May 2027 |
| Audited financial statements to Council | By the end of June 2027 |

MNP will confirm the Council presentation date after completing its first year-end audit. Staff will coordinate the schedule with MNP to meet the Financial Information Return filing deadline. Meeting the March fieldwork date will require staff to complete year-end work for the Town and each local board, including the first separate trial balance for the Police Services Board, before fieldwork begins.

## APPLICABLE POLICY/LEGISLATION:

- *Municipal Act*, 2001, section 296 – Auditor
- *Public Accounting Act*, 2004
- Town of Gananoque Procurement By-law
- Canadian Public Sector Accounting Standards

## FINANCIAL CONSIDERATIONS:

The 2027 provisional operating budget includes $58,777 for audit services across all departments, local boards and the utilities. The fiscal 2026 audit, which will be completed and billed in 2027, is quoted at $82,100 plus HST, including financial statement and FIR preparation and the one-time $2,500 audit of opening balances. This leaves a 2027 shortfall of about $23,300 plus the non-recoverable portion of HST, including $6,800 for the new Police Services Board audit. Staff will include the full amount in the 2027 operating budget and allocate costs to the Town, the utilities, the Library, the BIA and Police Services.

If the Town prepares its own financial statements and FIR from fiscal 2027, the fiscal 2027 audit cost would be about $76,700, and audit fees would be reduced by about $6,900 to $8,200 a year over the remaining term. These savings would be partly offset by CaseWare licensing, implementation and staff time, which will be reported to Council separately.

Further savings may be available if the BIA and Library Board move to review or compilation engagements.

Fees for accounting assistance, audit time arising from material errors or omissions, and changes in accounting or auditing standards are excluded from MNP's pricing. The new PSAB Conceptual Framework, effective for fiscal 2027, may result in additional fees beginning with the 2028 budget. Any such fees require the Town's prior written approval and would be funded within the audit budget or reported to Council if significant.

**CONSULTATIONS:**
Melanie Kirkby, Chief Administrative Officer; United Counties of Leeds and Grenville, Manager of Accounting / Deputy Treasurer, and; MNP LLP.

**ATTACHMENTS:**
1. MNP LLP Proposal – Joint RFP ACC-2026-01 (Gananoque pricing)
2. Form of Agreement – Town of Gananoque / MNP LLP External Audit Services (Rev 4)
3. Draft By-law No. 2026-087 – Appointment of Auditor

| | |
|---|---|
| **APPROVAL** | _____<br>John Morrison, Treasurer<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the *Municipal Act* and regulations.<br><br>_____<br>Melanie Kirkby, CAO |

# Value for Fees

As a professional services firm, MNP understands your need to maximize value for the fee that you pay. We strive to keep fees at the lowest possible level consistent with high professional standards and top quality service.



*At the same time, we understand that you do not want to compromise quality on the audit service. In balancing thoroughness with cost effectiveness, it is essential that quality be maintained. Our proposed fees reflect this desired balance.*

## Annual Fees

Fees for proposed services for the first five years and two optional extension years are itemized below:

| Provided Services | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | Total |
|---|---|---|---|---|---|---|---|---|
| **Town Audit** | $50,300 | $52,600 | $55,000 | $57,600 | $60,200 | $63,000 | $66,000 | $404,700 |
| **BIA Audit** | $6,800 | $7,200 | $7,600 | $8,000 | $8,400 | $8,800 | $9,200 | $56,000 |
| **Library Board Audit** | $6,800 | $7,200 | $7,600 | $8,000 | $8,400 | $8,800 | $9,200 | $56,000 |
| **Police Services Board Audit** | $6,800 | $7,200 | $7,600 | $8,000 | $8,400 | $8,800 | $9,200 | $56,000 |
| **Preparation of FIR** | $4,200 | $4,400 | $4,600 | $4,900 | $5,200 | $5,500 | $5,800 | $34,600 |
| **Preparation of consolidated F/S** | $4,700 | $5,000 | $5,300 | $5,600 | $5,900 | $6,200 | $6,500 | $39,200 |
| **Sub-Total** | $79,600 | $83,600 | $87,700 | $92,100 | $96,500 | $101,100 | $105,900 | $646,500 |
| **HST (13%)** | $10,348 | $10,868 | $11,401 | $11,973 | $12,545 | $13,143 | $13,767 | $84,045 |
| **Total** | $89,948 | $94,468 | $99,101 | $104,073 | $109,045 | $114,243 | $119,667 | $730,545 |

# FORM OF AGREEMENT

**BETWEEN:**

**THE CORPORATION OF THE TOWN OF GANANOQUE**

(referred to as the "Town")

**AND:**

**MNP LLP**

(referred to as the "Supplier")

In consideration of their respective agreements set out herein, the parties covenant and agree as follows:

**1. Contract Documents**

The contract between the parties in respect of:

**External Audit Services**

is comprised of the following documents, which are collectively referred to as the "Contract":

(a) this Agreement;

(b) the Schedule of Deliverables, Rates and Specific Provisions, attached hereto as Schedule 1;

(c) the Standard Terms and Conditions, attached hereto as Schedule 2;

(d) the ACC-2026-01 – External Audit Services, administered by the United Counties of Leeds and Grenville on behalf of participating municipalities including the Town, including any addenda (the "Solicitation Document");

(e) the Supplier's written response to the Town's clarification questions dated [*insert date*], 2026 (the "Supplier's Clarification Response"); and

(f) all the documentation submitted by the Supplier in response to the Solicitation Document (the "Supplier's Submission").

**2. Interpretive Value of Contract Documents**

Any ambiguity, conflict or inconsistency between or among the documents comprising the Contract will be resolved by giving precedence to the express terms of the documents in the order in which they appear above, so that a first mentioned document shall prevail notwithstanding any term or aspect of a later mentioned document.

**3. Execution**

This Agreement may be executed and (i) delivered by facsimile transmission or (ii) scanned and delivered by electronic transmission, and when so executed and delivered, will be deemed an original.

**IN WITNESS WHEREOF** the parties hereto have executed this Agreement as of the date written below.

**THE CORPORATION OF THE TOWN OF GANANOQUE**

Signature: _____
Name: John Morrison
Title: Director of Finance/Treasurer
Date of Signature: _____

Signature: _____
Name: Melanie Kirkby
Title: Chief Administrative Officer
Date of Signature: _____

*We have the authority to bind the Town pursuant to By-law No. 2026-XXX.*

**MNP LLP**

Signature: _____
Name: H. James Pollock, CPA, CA, LPA
Title: Partner
Date of Signature: _____

*I have the authority to bind the Supplier.*

# Schedule 1 – Schedule of Deliverables, Rates and Specific Provisions

## A. Description of Deliverables

Please refer to the ACC-2026-01 External Audit Services Solicitation Documents and the Supplier's Submission. The Deliverables include the audit of the consolidated financial statements of the Town and the separate audits of the following local boards of the Town for the fiscal years ending December 31, 2026 to December 31, 2030:

(a) the Gananoque Public Library Board;

(b) the Gananoque Business Improvement Area Board of Management; and

(c) the Gananoque Police Services Board.

Financial statement preparation and Financial Information Return (FIR) preparation are optional Deliverables, as set out in Section F.

## B. Rates and Disbursements

### B.1 Maximum Fee

Notwithstanding anything else in the Contract, the total amount payable by the Town to the Supplier under the Contract shall not exceed four hundred forty-two thousand dollars ($442,000), plus applicable HST, for the fiscal years 2026 to 2030, in accordance with the following Rates:

| **Service (HST extra)** | **2026** | **2027** | **2028** | **2029** | **2030** | **5-Year Total** |
|---|---|---|---|---|---|---|
| Town consolidated audit | 50,300 | 52,600 | 55,000 | 57,600 | 60,200 | 275,700 |
| BIA audit | 6,800 | 7,200 | 7,600 | 8,000 | 8,400 | 38,000 |
| Library Board audit | 6,800 | 7,200 | 7,600 | 8,000 | 8,400 | 38,000 |
| Police Services Board audit | 6,800 | 7,200 | 7,600 | 8,000 | 8,400 | 38,000 |
| FIR preparation (optional) | 4,200 | 4,400 | 4,600 | 4,900 | 5,200 | 23,300 |
| Financial statement preparation (optional) | 4,700 | 5,000 | 5,300 | 5,600 | 5,900 | 26,500 |
| First-year transition – audit of opening balances (one-time) | 2,500 | – | – | – | – | 2,500 |
| **Total** | **82,100** | **83,600** | **87,700** | **92,100** | **96,500** | **442,000** |
| **Option years (subject to by-law)** | **2031** | **2032** | | | | |
| All services – option years | 101,100 | 105,900 | | | | 207,000 |

### B.2 Personnel and Rates

Not applicable.

## C. Payment Terms

The Supplier shall submit an invoice to the Town based on the engagement milestones (i.e. planning/interim procedures, year-end fieldwork, any special reviews/audit work, final audited financial statements and independent auditor's report). Each invoice shall identify separately the fees for the Town

audit, each local board audit and any optional services. Payment will be made by the Town within 30 days of receipt of invoice.

All the invoices shall be sent to [*insert Town accounts payable email address*] by email or, to the following address by mail:

Accounts Payable, Finance Department
The Corporation of the Town of Gananoque
30 King Street East
Gananoque, ON K7G 1E9

**D. Town and Supplier Representatives**

The Town Representative and contact information for the Contract is:

John Morrison, Director of Finance/Treasurer
The Corporation of the Town of Gananoque
30 King Street East, Gananoque, ON K7G 1E9
treasurer@gananoque.ca
613-382-2149 ext. 1124

The Supplier Representative and contact information for the Contract is:

H. James Pollock, CPA, CA, LPA, Partner and Business Advisor
MNP LLP
709 Cotton Mill Street, Cornwall, ON K6H 7K7
jamie.pollock@mnp.ca
613-209-8253

**E. Term of Contract**

The Contract shall take effect on the [*insert date of execution following passage of By-law No. 2026-XXX*] (the **"Effective Date"**) and shall be in effect for the audits of the fiscal years ending December 31, 2026 to December 31, 2030, inclusive, expiring upon completion and delivery of the audited financial statements and independent auditor's reports for the fiscal year ending December 31, 2030, with an option in favour of the Town to extend the term for the fiscal years ending December 31, 2031 and December 31, 2032 at the Rates set out in Section B.1, subject to the passage of a further appointment by-law by the Council of the Town, unless it is terminated earlier in accordance with the terms of the Contract or otherwise by operation of law.

**F. Specific Provisions**

1. **Optional services.** Financial statement preparation and FIR preparation are optional services. The Town shall confirm in writing, before the planning of each fiscal year's audit, whether these services are required for that year. The Town has no obligation to purchase optional services in any year.

2. **Town-prepared financial statements and FIR.** Where the Town prepares its own financial statements and FIR for any fiscal year, the FIR preparation fee for that year shall be eliminated and the financial statement preparation fee shall be reduced by approximately one-half, as set out in the Supplier's Clarification Response.

3. **Local board audits.** The fees for the local board audits shall be reduced where the board's financial statements are prepared by Town staff or where the actual time incurred is less than the quoted

fee, as set out in the Supplier's Clarification Response. The audit of the Gananoque Police Services Board for the fiscal year ending December 31, 2026 is the first separate audit of that board.

4. **Additional fees.** Notwithstanding section 5.03 of Schedule 2, fees for accounting assistance, additional time arising from material errors or omissions identified during the audit, or changes in accounting or auditing standards may be charged only where the Supplier has notified the Town in writing of the reason and estimated cost, and the Town has approved the additional fees in writing before the work is performed. Any such fees shall not cause the Maximum Fee in Section B.1 to be exceeded without a written amendment under section 2.05 of Schedule 2.

5. **Audit timetable.** For the fiscal year ending December 31, 2026, the Supplier shall complete planning and interim audit procedures in December 2026 or January 2027 and year-end fieldwork in March 2027, and shall provide the draft independent auditor's report and audit findings to the Town's administration in May 2027 and present to Council by the end of June 2027. This timetable assumes that, before year-end fieldwork begins, the Town will have recorded all internal journal entries, completed all year-end reconciliations, prepared the required working papers, and provided the Supplier with completed trial balances for the Town and each local board. The Supplier shall provide the Town with a list of required schedules and working papers, with due dates, at the planning stage. If either party cannot meet the timetable, the parties shall agree a revised timetable in writing. The timetable for subsequent fiscal years shall be agreed annually and shall allow the Town to meet its FIR filing deadline.

6. **Transition.** The Supplier shall communicate with the Town's predecessor auditor, KPMG LLP, as required by professional standards. For the fiscal year ending December 31, 2026, the Town shall pay a one-time fee of $2,500, plus applicable HST, for the audit of opening balances, as quoted under the first-year transition plan on page 34 of the Supplier's Submission. This fee assumes full cooperation from the predecessor auditor and includes the cost of reviewing the predecessor auditor's working papers. If the Supplier does not receive the necessary cooperation from the predecessor auditor, the Supplier may charge for the time incurred to audit the opening balances at its 2026 proposed audit rates, as set out on page 34 of the Supplier's Submission, plus applicable HST, provided that the Supplier has first notified the Town in writing of the reason and estimated cost, and the Town has approved the additional fees in writing before the work is performed. Any such fees shall not cause the Maximum Fee in Section B.1 to be exceeded without a written amendment under section 2.05 of Schedule 2. No other transition costs shall be charged to the Town.

7. **Reporting to Council.** The Supplier shall provide an audit planning report and an audit findings report to Council for each fiscal year, and shall attend a meeting of Council to present the audited consolidated financial statements.

8. **Independence.** Before the Effective Date, and annually thereafter, the Supplier shall confirm in writing its independence from the Town and its local boards.

9. **Insurance.** Before the Effective Date, the Supplier shall provide the certificates of insurance required by section 8.03 of Schedule 2.

10. **Annual engagement letters.** The Supplier shall issue an audit engagement letter for each fiscal year, as required by professional standards, to be signed on behalf of the Town by the Chief Administrative Officer. Engagement letters shall set out the scope and responsibilities for each audit and shall be consistent with the Contract. In the event of any conflict or inconsistency between an engagement letter and the Contract, the Contract shall prevail, and no engagement letter shall increase the Rates or the Maximum Fee, or limit the Supplier's liability or obligations under the Contract, except by written amendment under section 2.05 of Schedule 2.

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## ARTICLE 1 – INTERPRETATION

### 1.01 Defined Terms

When used in the Contract, the following words or expressions have the following meanings:

**"Authority"** means any government authority, agency, body or department, whether federal, provincial or municipal, having or claiming jurisdiction over the Contract; and "Authorities" means all such authorities, agencies, bodies and departments;

**"Business Day"** means any working day, Monday to Friday inclusive, but excluding statutory holidays and other days on which the Town has elected to be closed for business;

**"Conflict of Interest"** includes, but is not limited to, any situation or circumstance where (a) in relation to the procurement process, the Supplier had an unfair advantage or engaged in conduct, directly or indirectly, that may have given it an unfair advantage, including but not limited to (i) having access to information that is confidential to the Town and not available to other bidders or proponents; (ii) communicating with any person with a view to influencing preferred treatment in the procurement process; or (iii) engaging in conduct that compromises or could be seen to compromise the integrity of the open and competitive procurement process; or (b) in relation to the performance of the Contract, the Supplier's other commitments, relationships or financial interests (i) could or could be seen to exercise an improper influence over the objective, unbiased and impartial exercise of its independent judgment; or (ii) could or could be seen to compromise, impair or be incompatible with the effective performance of its contractual obligations;

**"Town Representative"** is as set out in Schedule 1 (Schedule of Deliverables, Rates and Specific Provisions);

**"Town Confidential Information"** means all information of the Town that is of a confidential nature, including all confidential information in the custody or control of the Town, regardless of whether it is identified as confidential or not, and whether recorded or not, and however fixed, stored, expressed or embodied, which comes into the knowledge, possession or control of the Supplier in connection with the Contract. For greater certainty, Town Confidential Information shall: (a) include: (i) all new information derived at any time from any such information whether created by the Town, the Supplier or any third-party; (ii) all information (including Personal Information) that the Town is obliged, or has the discretion, not to disclose under provincial or federal legislation or otherwise at law; but (b) not include information that: (i) is or becomes generally available to the public without fault or breach on the part of the Supplier of any duty of confidentiality owed by the Supplier to the Town or to any third-party; (ii) the Supplier can demonstrate to have been rightfully obtained by the Supplier, without any obligation of confidence, from a third-party who had the right to transfer or disclose it to the Supplier free of any obligation of confidence; (iii) the Supplier can demonstrate to have been rightfully known to or in the possession of the Supplier at the time of disclosure, free of any obligation of confidence when disclosed; or (iv) is independently developed by the Supplier; but the exclusions in this subparagraph shall in no way limit the meaning of Personal Information or the obligations attaching thereto under the Contract or at law;

**"Deliverables"** means everything developed for or provided to the Town in the course of performing under the Contract or agreed to be provided to the Town under the Contract by the Supplier or its directors, officers, employees, agents, partners, affiliates, volunteers or subcontractors, as further defined, but not limited by, Schedule 1, including but not limited to any goods or services or any and all Intellectual Property and any and all concepts, techniques, ideas, information, documentation and other materials, however recorded, developed or provided;

**"Effective Date"** is as set out in Schedule 1 (Schedule of Deliverables, Rates and Specific Provisions);

**"Indemnified Parties"** means the Town and the Town's officials, directors, officers, agents, employees and volunteers;

**"Industry Standards"** include, but are not limited to (a) the provision of any and all labour, supplies, equipment and other goods or services that are necessary and can reasonably be understood or inferred to be included within the scope of the Contract or customarily furnished by Persons providing Deliverables of the type provided hereunder in similar situations in Canada and; (b) adherence to commonly accepted norms of ethical business practices, which shall include the Supplier establishing, and ensuring adherence to, precautions to prevent its employees or agents from providing or offering gifts or hospitality of greater than nominal value to any person acting on behalf of or employed by the Town;

**"Intellectual Property"** means any intellectual, industrial or other proprietary right of any type in any form protected or protectable under the laws of Canada, any foreign country, or any political subdivision of any country, including, without limitation, any intellectual, industrial or proprietary rights protected or protectable by legislation, by common law or at equity;

**"MFIPPA"** means the *Municipal Freedom of Information and Protection of Privacy Act*, Revised Statutes of Ontario 1990, Chapter M.56, as amended;

**"Newly Created Intellectual Property"** means any Intellectual Property created by the Supplier in the course of performance of its obligations under the Contract;

**"Person"** if the context allows, includes any individuals, persons, firms, partnerships or corporations or any combination thereof;

**"Personal Information"** means recorded information about an identifiable individual or that may identify an individual;

**"Proceeding"** means any action, claim, demand, lawsuit, or other proceeding;

**"Rates"** means the applicable price, in Canadian funds, to be charged for the applicable Deliverables, as set out in Schedule 1 (Schedule of Deliverables, Rates and Specific Provisions);

**"Record"** means any recorded information, including any Personal Information, in any form: (a) provided by the Town to the Supplier, or provided by the Supplier to the Town, for the purposes of the Contract; or (b) created by the Supplier in the performance of the Contract;

**"Requirements of Law"** mean all applicable requirements, laws, statutes, codes, acts, ordinances, orders, decrees, injunctions, by-laws, rules, regulations, official plans, permits, licenses, authorizations, directions, and agreements with all Authorities that now or at any time hereafter may be applicable to either the Contract or the Deliverables or any part of them;

**"Supplier Representative"** is as set out in Schedule 1 (Schedule of Deliverables, Rates and Specific Provisions);

**"Supplier's Intellectual Property"** means Intellectual Property owned by the Supplier prior to its performance under the Contract or created by the Supplier during the Term of the Contract independently of the performance of its obligations under the Contract;

**"Term"** is as set out in Schedule 1 (Schedule of Deliverables, Rates and Specific Provisions); and

**"Third-Party Intellectual Property"** means any Intellectual Property owned by a party other than the Town or the Supplier.

## ARTICLE 2 – GENERAL TERMS

### 2.01 No Indemnities from the Town

Notwithstanding anything else in the Contract, any express or implied reference to the Town providing an indemnity or any other form of indebtedness or contingent liability that would directly or indirectly increase the indebtedness or contingent liabilities of the Town beyond the obligation to pay the Rates in respect of Deliverables accepted by the Town, whether at the time of entering into the Contract or at any time during the Term, shall be void and of no legal effect.

### 2.02 Entire Contract

The Contract embodies the entire agreement between the parties with regard to the provision of the Deliverables and supersedes any prior understanding or agreement, collateral, oral or otherwise with respect to the provision of the Deliverables, existing between the parties at the Effective Date of the Contract.

### 2.03 Severability

If any term or condition of the Contract, or the application thereof to the parties or to any Persons or circumstances, is to any extent invalid or unenforceable, the remainder of the Contract, and the application of such term or condition to the parties, Persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.

### 2.04 Failure to Enforce Not a Waiver

Any failure by the Town to insist in one or more instances upon strict performance by the Supplier of any of the terms or conditions of the Contract shall not be construed as a waiver by the Town of its right to require strict performance of any such terms or conditions, and the obligations of the Supplier with respect to such performance shall continue in full force and effect.

### 2.05 Changes by Written Amendment Only

Any changes to the Contract shall be by written amendment signed by the parties. No changes shall be effective or shall be carried out in the absence of such an amendment. Any such written changes shall be included in the definition of Contract.

### 2.06 Force Majeure

Neither party shall be liable for damages caused by delay or failure to perform its obligations under the Contract where such delay or failure is caused by an event beyond its reasonable control. The parties agree that an event shall not be considered beyond one's reasonable control if a reasonable business person applying due diligence in the same or similar circumstances under the same or similar obligations as those contained in the Contract would have put in place contingency plans to either materially mitigate or negate the effects of such event. Without limiting the generality of the foregoing, the parties agree that force majeure events shall include natural disasters and acts of war, insurrection and terrorism but shall not include shortages or delays relating to supplies or services. If a party seeks to excuse itself from its obligations under the Contract due to a force majeure event, that party shall immediately notify the other party of the delay or non-performance, the reason for such delay or non-performance and the anticipated period of delay or non-performance. If the anticipated or actual delay or non-performance exceeds fifteen (15) Business Days, the other party may immediately terminate the Contract by giving notice of termination and such termination shall be in addition to the other rights and remedies of the terminating party under the Contract, at law or in equity.

### 2.07 Notices by Prescribed Means

Notices shall be in writing and shall be delivered by postage-prepaid envelope, personal delivery or email and shall be addressed to, respectively, the Town Representative and the Supplier Representative. Notices shall be deemed to have been given: (a) in the case of postage-prepaid envelope, five (5) Business Days after such notice is mailed; or (b) in the case of personal delivery or email one (1) Business Day after such notice is received by the other party. In the event of a postal disruption, notices must be given by personal delivery or by email. Unless the parties expressly agree in writing to additional methods of notice, notices may only be provided by the methods contemplated in this paragraph.

### 2.08 Governing Law

The Contract shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

## ARTICLE 3 – NATURE OF RELATIONSHIP BETWEEN TOWN AND SUPPLIER

### 3.01 Supplier's Power to Contract

The Supplier represents and warrants that it has the full right and power to enter into the Contract and there is no agreement with any other Person which would in any way interfere with the rights of the Town under the Contract.

### 3.02 Representatives May Bind the Parties

The parties represent that their respective representatives have the authority to legally bind them to the extent permissible by the Requirements of Law.

### 3.03Supplier Not a Partner, Agent or Employee

The Supplier shall have no power or authority to bind the Town or to assume or create any obligation or responsibility, express or implied, on behalf of the Town. The Supplier shall not hold itself out as an agent, partner or employee of the Town. Nothing in the Contract shall have the effect of creating an employment, partnership or agency relationship between the Town and the Supplier or any of the Supplier's directors, officers, employees, agents, partners, affiliates, volunteers or subcontractors.

### 3.04 Non-Exclusive Contract, Work Volumes

The Supplier acknowledges that it is providing the Deliverables to the Town on a non-exclusive basis. The Town makes no representation regarding the volume of goods and services required under the Contract. The Town reserves the right to contract with other parties for the same or similar goods and services as those provided by the Supplier and reserves the right to obtain the same or similar goods and services internally.

### 3.05 Responsibility of Supplier

The Supplier agrees that it is liable for the acts and omissions of its directors, officers, employees, agents, partners, affiliates, volunteers and subcontractors. This paragraph is in addition to any and all of the Supplier's liabilities under the Contract and under the general application of law. The Supplier shall advise these individuals and entities of their obligations under the Contract and shall ensure their compliance with the applicable terms of the Contract. In addition to any other liabilities of the Supplier pursuant to the Contract or otherwise at law or in equity, the Supplier shall be liable for all damages, costs, expenses, losses, claims or actions arising from any breach of the Contract resulting from the actions of the above-mentioned individuals and entities. This paragraph shall survive the termination or expiry of the Contract.

### 3.06 No Subcontracting or Assignment

The Supplier shall not subcontract or assign the whole or any part of the Contract or any monies due under it without the prior written consent of the Town. Such consent shall be in the sole discretion of the Town and subject to the terms and conditions that may be imposed by the Town. Without limiting the generality of the conditions which the Town may require prior to consenting to the Supplier's use of a subcontractor, every contract entered into by the Supplier with a subcontractor shall adopt all of the terms and conditions of the Contract as far as applicable to those parts of the Deliverables provided by the subcontractor. Nothing contained in the Contract shall create a contractual relationship between any subcontractor or its directors, officers, employees, agents, partners, affiliates or volunteers and the Town.

### 3.07 Duty to Disclose Change of Control

In the event that the Supplier undergoes a change in control the Supplier shall immediately disclose such change in control to the Town and shall comply with any terms and conditions subsequently prescribed by the Town resulting from the disclosure.

### 3.08 Conflict of Interest

The Supplier shall: (a) avoid any Conflict of Interest in the performance of its contractual obligations; (b) disclose to the Town without delay any actual or potential Conflict of Interest that arises during the performance of its contractual obligations; and (c) comply with any requirements prescribed by the Town to resolve any Conflict of Interest. In addition to all other contractual rights or rights available at law or in equity, the Town may immediately terminate the Contract upon giving notice to the Supplier where: (a) the Supplier fails to disclose an actual or potential Conflict of Interest; (b) the Supplier fails to comply with any requirements prescribed by the Town to resolve a Conflict of Interest; or (c) the Supplier's Conflict of Interest cannot be resolved to the satisfaction of the Town. This paragraph shall survive any termination or expiry of the Contract.

### 3.09 Contract Binding

The Contract can be enforced by and is binding upon the parties and their successors, executors, administrators and their permitted assigns.

## ARTICLE 4 – PERFORMANCE BY SUPPLIER

### 4.01 Commencement of Performance

The Supplier shall commence performance upon receipt of written instructions from the Town.

### 4.02 Deliverables Warranty

The Supplier hereby represents and warrants that the Deliverables (i) shall be provided fully and diligently in a professional and competent manner by persons qualified and skilled in their occupations; and (ii) shall be free from defects in material, workmanship and design, suitable for the purposes intended, in compliance with all applicable specifications and free from liens or encumbrance on title; and furthermore that all Deliverables shall be provided in accordance with: (a) the Contract; (b) Industry Standards; and (c) Requirements of Law. If any of the Deliverables, in the opinion of the Town, are inadequately provided or require corrections, the Supplier shall forthwith make the necessary corrections at its own expense as specified by the Town in a rectification notice.

### 4.03 Health and Safety

Without limiting the generality of section 4.02, the Supplier warrants and agrees that it has complied with and will comply with, and ensure that any subcontractors comply with, the *Occupational Health and Safety Act*, R.S.O. 1990, c.O.1 and Regulations, as amended, as well as any other applicable occupational health

and safety laws, regulations and standards in relation to the performance of the Supplier's obligations under the Contract. The Supplier shall provide the Town with evidence of the Supplier's compliance with this section upon request by the Town.

**4.04 Accessibility Standards for Customer Service**

The Supplier shall ensure that any of its employees or agents and any of the Supplier's subcontractors' employees or agents that may provide work, or provide services or goods on behalf of the Town shall abide by and comply with the Town's accessibility policies, the *Accessibility for Ontarians with Disabilities Act, 2005* and the Integrated Accessibility Standards (Ontario Regulation 191/11).

**4.05 Shipment of Goods**

To the extent that the Deliverables include the shipment of goods to the Town, all such goods shall be delivered F.O.B. Destination, Freight Prepaid to the Town's place of business or such other location as may be specified in the Contract. No transportation or delivery charges of any kind, including, without limitation, packing, boxing, storage, cartage or customs brokerage charges, shall be paid by the Town, unless specifically agreed by the Town in writing. The Deliverables will be suitably packed in such a manner as will ensure their safe transportation undamaged to their destination. The Deliverables will remain at the risk of the Supplier until the Deliverables are received by the Town. Receipt of the Deliverables at the Town's location does not constitute acceptance of the Deliverables by the Town. The Deliverables are subject to the Town's inspection and acceptance within a reasonable period of time after delivery. If any of the Deliverables, in the opinion of the Town, are inadequately provided or require corrections, the Supplier shall make the necessary corrections at its own expense as specified by the Town in a rectification notice.

**4.06 Use and Access Restrictions**

The Supplier acknowledges that unless it obtains specific written preauthorization from the Town, any access to or use of the Town's property, technology or information that is not necessary for the performance of its contractual obligations with the Town is strictly prohibited. The Supplier further acknowledges that the Town may monitor the Supplier to ensure compliance with this paragraph. This paragraph is in addition to and shall not limit any other obligation or restriction placed upon the Supplier.

**4.07 Notification by Supplier of Discrepancies**

During the Term, the Supplier shall advise the Town promptly of: (a) any contradictions, discrepancies or errors found or noted in the Contract; (b) supplementary details, instructions or directions that do not correspond with those contained in the Contract; and (c) any omissions or other faults that become evident and should be corrected in order to provide the Deliverables in accordance with the Contract and Requirements of Law.

**4.08 Supplier to Comply with Reasonable Change Requests**

The Town may, in writing, request changes to the Contract, which may include altering, adding to, or deleting any of the Deliverables. The Supplier shall comply with all reasonable Town change requests and the performance of such request shall be in accordance with the terms and conditions of the Contract. If the Supplier is unable to comply with the change request, it shall promptly notify the Town and provide reasons for such non-compliance. In any event, any such change request shall not be effective until a written amendment reflecting the change has been executed by the parties.

**4.09 Pricing for Requested Changes**

Where a Town change request includes an increase in the scope of the previously contemplated Deliverables, the Town shall set out, in its change request, the proposed prices for the contemplated changes. Where the Rates in effect at the time of the change request (a) include pricing for the particular

type of goods or services contemplated in the change request, the Supplier shall not unreasonably refuse to provide those goods or services at prices consistent with those Rates; or (b) are silent to the applicable price for the particular goods or services contemplated in the change request, the price shall be negotiated between the Town and the Supplier within a reasonable period of time and in any event, such change request shall not become effective until a written amendment reflecting the change has been executed by the parties.

### 4.10 Performance by Specified Individuals Only

The Supplier agrees that to the extent that specific individuals are named in the Contract as being responsible for the provision of the Deliverables, only those individuals shall provide the Deliverables under the Contract. The Supplier shall not replace or substitute any of the individuals named in the Contract without the prior written approval of the Town, which may not arbitrarily or unreasonably be withheld. Should the Supplier require the substitution or replacement of any of the individuals named in the Contract, it is understood and agreed that any proposed replacement must possess similar or greater qualifications than the individual named in the Contract. The Supplier shall not claim fees for any replacement individual greater than the Rates established under the Contract.

### 4.11 Time

Time is of the essence of the Contract.

### 4.12 Town Rights and Remedies and Supplier Obligations Not Limited to Contract

The express rights and remedies of the Town and obligations of the Supplier set out in the Contract are in addition to and shall not limit any other rights and remedies available to the Town or any other obligations of the Supplier at law or in equity.

## ARTICLE 5 – PAYMENT FOR PERFORMANCE AND AUDIT

### 5.01 Payment According to Contract Rates

The Town shall, subject to the Supplier's compliance with the provisions of the Contract, pay the Supplier for the Deliverables provided at the Rates established under the Contract.

### 5.02 Hold Back or Set Off

The Town may hold back payment or set off against payment if, in the opinion of the Town acting reasonably, the Supplier has failed to comply with any requirements of the Contract.

### 5.03 No Expenses or Additional Charges

Subject to Section F of Schedule 1, there shall be no other charges payable by the Town under the Contract to the Supplier other than the Rates established under the Contract.

### 5.04 Payment of Taxes and Duties

Unless otherwise stated, the Supplier shall pay all applicable taxes, including excise taxes incurred by or on the Supplier's behalf with respect to the Contract.

### 5.05 Withholding Tax

The Town shall withhold any applicable withholding tax from amounts due and owing to the Supplier under the Contract and shall remit it to the appropriate government in accordance with applicable tax laws. This paragraph shall survive any termination or expiry of the Contract.

### 5.06 Interest on Late Payment

If a payment is in arrears through no fault of the Supplier, the interest charged by the Supplier, if any, for any late payment shall not exceed the Bank of Canada's prime rate, in effect on the date that the payment went into arrears.

### 5.07 Document Retention and Audit

For seven (7) years after the Expiry Date or any date of termination of the Contract, the Supplier shall maintain all necessary records to substantiate (a) all charges and payments under the Contract and (b) that the Deliverables were provided in accordance with the Contract and with Requirements of Law. During the Term, and for seven (7) years after the expiry or termination of the Contract, the Supplier shall permit and assist the Town in conducting audits of the operations of the Supplier to verify (a) and (b) above. The Town shall provide the Supplier with at least ten (10) Business Days prior notice of its requirement for such audit. The Supplier's obligations under this paragraph shall survive any termination or expiry of the Contract.

## ARTICLE 6 – CONFIDENTIALITY

### 6.01 Confidentiality and Promotion Restrictions

Any publicity or publications related to the Contract shall be at the sole discretion of the Town. The Town may, in its sole discretion, acknowledge the Deliverables provided by the Supplier in any such publicity or publication. The Supplier shall not make use of its association with the Town without the prior written consent of the Town. Without limiting the generality of this paragraph, the Supplier shall not, among other things, at any time directly or indirectly communicate with the media in relation to the Contract unless it has first obtained the express written authorization to do so by the Town.

### 6.02 Town Confidential Information

During and following the Term, the Supplier shall: (a) keep all Town Confidential Information confidential and secure; (b) limit the disclosure of Town Confidential Information to only those of its directors, officers, employees, agents, partners, affiliates, volunteers or subcontractors who have a need to know it for the purpose of providing the Deliverables and who have been specifically authorized to have such disclosure; (c) not directly or indirectly disclose, destroy, exploit or use any Town Confidential Information (except for the purpose of providing the Deliverables, or except if required by order of a court or tribunal), without first obtaining: (i) the written consent of the Town and (ii) in respect of any Town Confidential Information about any third-party, the written consent of such third-party; (d) provide Town Confidential Information to the Town on demand; and (e) return all Town Confidential Information to the Town on or before the expiry or termination of the Contract, with no copy or portion kept by the Supplier.

### 6.03 Restrictions on Copying

The Supplier shall not copy any Town Confidential Information, in whole or in part, unless copying is essential for the provision of the Deliverables. On each copy made by the Supplier, the Supplier must reproduce all notices which appear on the original.

### 6.04 Notice of Breach

The Supplier shall notify the Town promptly upon the discovery of loss, unauthorized disclosure, unauthorized access or unauthorized use of Town Confidential Information.

### 6.05 Injunctive and Other Relief

The Supplier acknowledges that breach of any provisions of this Article may cause irreparable harm to the Town or to any third-party to whom the Town owes a duty of confidence, and that the injury to the Town

or to any third-party may be difficult to calculate and inadequately compensable in damages. The Supplier agrees that the Town is entitled to obtain injunctive relief (without proving any damage sustained by it or by any third-party) or any other remedy against any actual or potential breach of the provisions of this Article.

### 6.06 Notice and Protective Order

If the Supplier or any of its directors, officers, employees, agents, partners, affiliates, volunteers or subcontractors become legally compelled to disclose any Town Confidential Information, the Supplier will provide the Town with prompt notice to that effect in order to allow the Town to seek one or more protective orders or other appropriate remedies to prevent or limit such disclosure, and it shall co-operate with the Town and its legal counsel to the fullest extent. If such protective orders or other remedies are not obtained, the Supplier will disclose only that portion of Town Confidential Information which the Supplier is legally compelled to disclose, only to such person or persons to which the Supplier is legally compelled to disclose, and the Supplier shall provide notice to each such recipient (in co-operation with legal counsel for the Town) that such Town Confidential Information is confidential and subject to non-disclosure on terms and conditions equal to those contained in the Contract and, if possible, shall obtain each recipient's written agreement to receive and use such Town Confidential Information subject to those terms and conditions.

### 6.07 MFIPPA Records and Compliance

The Supplier and the Town acknowledge and agree that MFIPPA applies to and governs all Records and may require the disclosure of such Records to third parties. Furthermore, the Supplier agrees (a) to keep Records secure; (b) to provide Records to the Town within seven (7) calendar days of being directed to do so by the Town for any reason including an access request or privacy issue; (c) not to access any Personal Information unless the Town determines, in its sole discretion, that access is permitted under MFIPPA and is necessary in order to provide the Deliverables; (d) not to directly or indirectly use, collect, disclose or destroy any Personal Information for any purposes that are not authorized by the Town; (e) to ensure the security and integrity of Personal Information and keep it in a physically secure and separate location safe from loss, alteration, destruction or intermingling with other records and databases and to implement, use and maintain the most appropriate products, tools, measures and procedures to do so; (f) to restrict access to Personal Information to those of its directors, officers, employees, agents, partners, affiliates, volunteers or subcontractors who have a need to know it for the purpose of providing the Deliverables and who have been specifically authorized by a Town representative to have such access for the purpose of providing the Deliverables; (g) to implement other specific security measures that in the reasonable opinion of the Town would improve the adequacy and effectiveness of the Supplier's measures to ensure the security and integrity of Personal Information and Records generally; and (h) that any confidential information supplied to the Town may be disclosed by the Town where it is obligated to do so under MFIPPA, by an order of a court or tribunal or pursuant to a legal proceeding and the provisions of this paragraph shall prevail over any inconsistent provisions in the Contract.

### 6.08 Survival

The provisions of this Article shall survive any termination or expiry of the Contract.

## ARTICLE 7 – INTELLECTUAL PROPERTY

### 7.01 Town Intellectual Property

The Supplier agrees that all Intellectual Property and every other right, title and interest in and to all concepts, techniques, ideas, information and materials, however recorded, (including images and data) provided by the Town to the Supplier shall remain the sole property of the Town at all times.

### 7.02 No Use of the Town Insignia

The Supplier shall not use any insignia or logo of the Town except where required to provide the Deliverables, and only if it has received the prior written permission of the Town to do so.

### 7.03 Ownership of Intellectual Property

The Town shall be the sole owner of any Newly Created Intellectual Property. The Supplier irrevocably assigns to and in favour of the Town and the Town accepts every right, title and interest in and to all Newly Created Intellectual Property in the Deliverables, immediately following the creation thereof, for all time and irrevocably waives in favour of the Town all rights of integrity and other moral rights to all Newly Created Intellectual Property in the Deliverables, immediately following the creation thereof, for all time. To the extent that any of the Deliverables include, in whole or in part, the Supplier's Intellectual Property, the Supplier grants to the Town a license to use that Supplier Intellectual Property in the manner contemplated in this Article, the total consideration for which shall be payment of the Rates to the Supplier by the Town.

### 7.04 Supplier's Grant of License

For those parts of the Deliverables that are Supplier Intellectual Property, the Supplier grants to the Town a perpetual, world-wide, non-exclusive, irrevocable, transferable, royalty free, fully paid up right and license: (a) to use, modify, reproduce and distribute, in any form, those Deliverables; and (b) to authorize other Persons, including agents, contractors or sub-contractors, to do any of the former on behalf of the Town.

### 7.05 No Restrictive Material in Deliverables

The Supplier shall not incorporate into any Deliverables anything that would restrict the right of the Town to modify, further develop or otherwise use the Deliverables in any way that the Town deems necessary, or that would prevent the Town from entering into any contract with any contractor other than the Supplier for the modification, further development of or other use of the Deliverables.

### 7.06 Supplier Representation and Warranty Regarding Third-Party Intellectual Property

The Supplier represents and warrants that the provision of the Deliverables shall not infringe or induce the infringement of any Third-Party Intellectual Property rights. The Supplier further represents and warrants that it has obtained assurances with respect to any Supplier Intellectual Property and Third-Party Intellectual Property that any rights of integrity or any other moral rights associated therewith have been waived.

### 7.07 Survival

The obligations contained in this Article shall survive the termination or expiry of the Contract.

## ARTICLE 8 – INDEMNITIES AND INSURANCE AND LIMITATION OF LIABILITY

### 8.01 Supplier Indemnity

The Supplier hereby agrees to indemnify and hold harmless the Indemnified Parties from and against any and all liability, loss, costs, damages and expenses (including legal, expert and consultant fees), causes of action, actions, claims, demands, lawsuits or other proceedings, (collectively, "Claims"), by whomever made, sustained, incurred, brought or prosecuted, including for breaches of confidentiality or privacy or Intellectual Property rights or for third party bodily injury (including death), personal injury and property damage, in any way based upon, occasioned by or attributable to anything done or omitted to be done by the Supplier, its subcontractors or their respective directors, officers, agents, employees, partners, affiliates, volunteers or independent contractors in the course of performance of the Supplier's

obligations under, or otherwise in connection with, the Contract. The obligations contained in this paragraph shall survive the termination or expiry of the Contract.

**8.02 Insurance**

The Supplier hereby agrees to put in effect and maintain insurance for the Term, at its own cost and expense, with insurers having a secure A.M. Best rating of B+ or greater, or the equivalent, all the necessary and appropriate insurance that a prudent person in the business of the Supplier would maintain including, but not limited to, the following:

(a) commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury and property damage, to an inclusive limit of not less than **$2,000,000** per occurrence and including products and completed operations liability. The policy is to include the following:

- the Town as an additional named insured with respect to liability arising in the course of performance of the Supplier's obligations under, or otherwise in connection with, the Contract
- contractual liability coverage
- cross-liability and severability of interests clause
- employer's liability coverage
- 30 day written notice of cancellation, termination or material change
- tenants' legal liability coverage (if applicable and with suitable sub-limits)
- non-owned automobile coverage with blanket contractual coverage for hired automobiles

(b) errors & omissions liability insurance, insuring liability for errors and omissions in the performance or failure to perform the services contemplated in the Contract, in the amount of not less than **$2,000,000** per claim and in the annual aggregate.

**8.03 Proof of Insurance**

The Supplier shall provide the Town with proof of the insurance required by the Contract in the form of valid certificates of insurance that reference the Contract and confirm the required coverage. The Supplier shall provide the Town with renewal replacements on or before the expiry of any such insurance. The Supplier shall ensure that each of its subcontractors obtains all the necessary and appropriate insurance that a prudent person in the business of the subcontractor would maintain and that the Town and Indemnified Parties are named as additional insured with respect to any liability arising in the course of performance of the subcontractor's obligations under the subcontract for the provision of the Deliverables.

**8.04 Workplace Safety and Insurance**

The Supplier warrants and agrees that it has complied and will comply with all applicable workplace safety and insurance laws and regulations and, if applicable will provide proof of valid coverage by means of a current clearance certificate to the Town upon request. The Supplier covenants and agrees to pay when due, and to ensure that each of its subcontractors pays when due, all amounts required to be paid by it and its subcontractors under all applicable workplace safety and insurance laws and regulations during the Term. The Supplier further agrees to indemnify the Town for any and all liability, loss, costs, damages and expenses (including legal fees) or other charges in connection with the Supplier's failure to comply with any applicable workplace safety and insurance laws or related to the Supplier's status with any workplace safety and insurance board or body.

### 8.05 Limitation of Liability

Notwithstanding any other provision of this Agreement, the Supplier agrees not to exclude or limit liability to the Town in respect of claims arising from breaches of the Town Intellectual Property, breaches of confidentiality and privacy, and death and/or bodily injury caused by the Supplier.

Subject to the paragraph immediately above, the Supplier's total aggregate liability to the Town in respect of any other claim arising under this Agreement shall in no event exceed the fees payable to the Supplier under this Agreement.

The Town's total aggregate liability to the Supplier in respect of any claim arising under this Agreement shall in no event exceed the fees payable to the Supplier under this Agreement.

Nothing in this Section 8.05 shall restrict, limit, prejudice or in any other way impair the rights and/or remedies of the parties under any other provision of this Agreement.

## ARTICLE 9 – TERMINATION, EXPIRY AND EXTENSION

### 9.01 Immediate Termination of Contract

The Town may immediately terminate the Contract upon giving notice to the Supplier where (a) the Supplier is adjudged bankrupt, makes a general assignment for the benefit of its creditors or a receiver is appointed on account of the Supplier's insolvency; (b) the Supplier breaches any provision in Article 6 (Confidentiality); (c) the Supplier breaches the Conflict of Interest paragraph in Article 3 (Nature of Relationship Between Town and Supplier); (d) the Supplier, prior to or after entering into the Contract, makes a material misrepresentation or omission or provides materially inaccurate information to the Town; (e) the Supplier undergoes a change in control which adversely affects the Supplier's ability to satisfy some or all of its obligations under the Contract; (f) the Supplier subcontracts for the provision of part or all of the Deliverables or assigns the Contract without first obtaining the written approval of the Town; or (g) the Supplier's acts or omissions constitute a substantial failure of performance and the above rights of termination are in addition to all other rights of termination available at law, or events of termination by operation of law.

### 9.02 Dispute Resolution by Rectification Notice

Subject to the above paragraph, where the Supplier fails to comply with any of its obligations under the Contract, the Town may issue a rectification notice to the Supplier setting out the manner and timeframe for rectification. Within seven (7) Business Days of receipt of that notice, the Supplier shall either: (a) comply with that rectification notice; or (b) provide a rectification plan satisfactory to the Town. If the Supplier fails to either comply with that rectification notice or provide a satisfactory rectification plan, the Town may immediately terminate the Contract. Where the Supplier has been given a prior rectification notice, the same subsequent type of non-compliance by the Supplier shall allow the Town to immediately terminate the Contract.

### 9.03 Termination on Notice

The Town reserves the right to terminate the Contract, without cause, upon thirty (30) calendar days prior notice to the Supplier.

### 9.04 Supplier's Obligations on Termination

On termination of the Contract, the Supplier shall, in addition to its other obligations under the Contract and at law (a) at the request of the Town, provide the Town with any completed or partially completed Deliverables; (b) provide the Town with a report detailing: (i) the current state of the provision of Deliverables by the Supplier at the date of termination; and (ii) any other information requested by the

Town pertaining to the provision of the Deliverables and performance of the Contract; (c) execute such documentation as may be required by the Town to give effect to the termination of the Contract; and (d) comply with any other instructions provided by the Town, including but not limited to instructions for facilitating the transfer of its obligations to another Person. This paragraph shall survive any termination of the Contract.

**9.05 Supplier's Payment Upon Termination**

On termination of the Contract, the Town shall only be responsible for the payment of the Deliverables provided under the Contract up to and including the effective date of any termination. Termination shall not relieve the Supplier of its warranties and other responsibilities relating to the Deliverables performed or money paid. In addition to its other rights of hold back or set off, the Town may hold back payment or set off against any payments owed if the Supplier fails to comply with its obligations on termination.

**9.06 Termination in Addition to Other Rights**

The express rights of termination in the Contract are in addition to and shall in no way limit any rights or remedies of the Town under the Contract, at law or in equity.

**9.07 Expiry and Extension of Contract**

The Contract shall expire on the original Expiry Date, unless the Town exercises its option to extend the Contract, such extension to be upon the same terms (including the Rates set out in Schedule 1 for the extension years), conditions and covenants contained in the Contract. The option shall be exercisable by the Town giving notice to the Supplier not less than thirty (30) days prior to the original Expiry Date, following the passage of an appointment by-law by the Council of the Town. The notice shall set forth the precise duration of the extension.

**9.08 Evaluation of Performance**

The Supplier will be subject to a performance evaluation during the course of, and/or at the conclusion of the assignment.

In the event that the Supplier fails to perform its obligations under the Contract, the Town may, in addition to any and all legal and equitable remedies available to it, place the Supplier on probation or suspend the Supplier from participating in future procurement opportunities in accordance with the Town's Procurement By-law.

# THE CORPORATION OF THE TOWN OF GANANOQUE

## BY-LAW NO. 2026-087

**BEING A BY-LAW TO APPOINT MNP LLP, CHARTERED PROFESSIONAL ACCOUNTANTS, LICENSED PUBLIC ACCOUNTANTS, AS THE FINANCIAL AUDITOR'S FOR THE TOWN OF GANANOQUE AND ITS LOCAL BOARDS FOR THE FISCAL YEARS 2026 TO 2030, INCLUSIVE, IN ACCORDANCE WITH SECTION 296 OF THE *MUNICIPAL ACT*, 2001**

**WHEREAS** Section 5 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** the *Municipal Act*, 2001, S.O. 2001, c. 25, provided that the powers of every Council are to be exercised by By-law;

**AND WHEREAS** Section 296(1) of the *Municipal Act*, 2001, S.O. 2001, c. 25, as amended, requires a municipality to appoint an auditor licensed under the *Public Accounting Act*, 2004, who is responsible for annually auditing the accounts and transactions of the municipality and its local boards and expressing an opinion on the financial statements of these bodies based on the audit;

**AND WHEREAS** Section 296(2) of the *Municipal Act*, 2001 provides that a municipality shall not appoint an auditor for a term exceeding five (5) years;

**AND WHEREAS** the Town participated in a Joint Request for Proposal for External Audit Services, ACC-2026-01, administered by the United Counties of Leeds and Grenville;

**AND WHEREAS** the Council of the Town of Gananoque received Council Report FIN-2026-36 and concurred with the recommendation to authorize the appointment of MNP LLP, as the financial Auditor's for the Town of Gananoque and its Local Boards for the Fiscal Years 2026 to 2030, in accordance with Section 296 of the *Municipal Act,* 2001,

**AND WHEREAS** the Council of the Corporation of the Town of Gananoque deems it appropriate to pass this By-law.

**NOW THEREFORE** the Council of the Corporation of the Town of Gananoque enacts as follows:

**1. AUTHORIZATION:**

1.1 That MNP LLP, Chartered Professional Accountants, Licensed Public Accountants, are hereby appointed as the Auditor of The Corporation of the Town of Gananoque and its Local Boards for the fiscal years ending December 31, 2026, to December 31, 2030, inclusive.

1.2 That the Treasurer and the Chief Administrative Officer (CAO) are hereby authorized to execute the agreement with MNP LLP for external audit services, in the form of the Form of Agreement – Town of Gananoque / MNP LLP External Audit Services, at a maximum contract value of $442,000 plus HST for the fiscal years 2026 to 2030, inclusive, including the one-time fee for the audit of opening balances, subject to receipt of MNP LLP's insurance certificates and independence confirmation.

1.3 The Auditor shall perform the duties set out in Section 296 of the *Municipal Act*, 2001 and the services described in the Agreement between the Town and MNP LLP, including the audit of the Town's Consolidated Financial Statements and the separate audits of the Local Boards named in Section 2.

1.4 Financial statement preparation and Financial Information Return (FIR) preparation services shall be optional services under the Agreement, to be confirmed by the Town annually. Any fees in addition to the rates set out in the Agreement shall require the Town's prior written approval, and the maximum contract value shall not be exceeded without a written amendment approved by Council.

1.5 Any fees in addition to the rates set out in the agreement shall require the Town's prior written approval, and the maximum contract value shall not be exceeded without a written amendment approved by Council.

**2. LOCAL BOARDS AND BODIES:**

2.1 For the purposes of this By-law the Local Boards of the Town include:

2.1.1 Gananoque Public Library Board'

2.1.2 Gananoque Business Improvement (BIA) Board of Management, and;

2.1.3 Gananoque Police Services Board.

**3. EFFECTIVE DATE:**

3.1 This By-law shall come into full force and effect on the date it is passed by Council.

Read a first, second and third time and finally passed this 18th day of November 2026.

_____ _____

Colin Brown, Mayor Penny Kelly, Clerk

(Seal)

DRAFT

THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

**Council Report – FIN-2026-37**

**Date**: November 18, 2026 ☐ **IN CAMERA**

**Subject:** Financial Results Reconciliation

**Author:** John Morrison, Treasurer ☒ **OPEN SESSION**

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**RECOMMENDATION:**

BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVES THE RECONCILIATION OF THE 2025 BUDGET TO THE 2025 AUDITED FINANCIAL RESULTS;

AND FURTHER THAT COUNCIL ADOPTS THE ESTIMATE OF EXPENSES EXCLUDED FROM THE 2026 BUDGET, AS REQUIRED BY ONTARIO REGULATION 284/09, INCLUDING THE ESTIMATING ASSUMPTIONS IDENTIFIED IN THIS REPORT;

AND FURTHER THAT COUNCIL DIRECTS STAFF TO UPDATE THE ESTIMATES THROUGH THE YEAR-END PROCESS AND PRESENT THE 2027 EXCLUDED EXPENSE REPORT FOR ADOPTION BEFORE THE 2027 BUDGET IS ADOPTED, AS PRESENTED IN COUNCIL REPORT -FIN-2026-37.

**STRATEGIC PLAN COMMENTS:**

N/A

**BACKGROUND**:

The purpose of this report is to help Council understand why the Town's adopted budget and audited financial statements can show substantially different results for the same year. The comparison of the 2025 budget with the 2025 audited results illustrates these differences and provides context for the expenses excluded from the 2026 budget.

The budget establishes how the Town will pay for services, capital projects, debt repayments and contributions to reserves. The audited financial statements provide a broader picture of the cost of delivering services, including costs that do not require an immediate payment.

For example, when the Town purchases a vehicle, the budget identifies how the purchase will be funded. The financial statements spread the vehicle's cost over the years it is expected to provide service. This annual cost is called amortization. The financial statements also recognize the cost of future employee benefits as employees earn them, even though the payments may occur in later years.

Other differences arise because capital purchases, debt principal repayments and reserve transfers are treated differently in the financial statements. Consequently, a large

financial statement surplus does not necessarily mean the Town has money available for additional spending. The reconciliation explains how these accounting differences connect the audited results to the operating budget result.

## INFORMATION/DISCUSSION

Ontario Regulation 284/09 allows municipalities to exclude certain expenses from their annual budgets: amortization, post-employment benefits, and landfill closure and post-closure expenses. However, excluding these expenses from the budget does not eliminate the underlying costs or the need to plan for them.

The regulation requires Council to receive and adopt a report explaining how these exclusions affect the Town's accumulated surplus and future infrastructure funding needs. Accumulated surplus is the Town's overall financial position built up over time, including its investment in infrastructure and reserves, after accounting for obligations. It is not simply money in the bank.

The report ensures Council understands costs that may not be visible in the annual budget. Roads, buildings and equipment continue to wear out, and future benefit and landfill obligations may eventually require payment. This report uses the 2025 audited results to illustrate those costs and estimates the corresponding expenses excluded from the 2026 budget.

The regulation requires the report to be adopted before the annual budget. The 2026 budget was adopted without this report. Presenting it now provides the omitted information, although it does not meet the earlier timing requirement. Future budget schedules will include the report before budget adoption.

### Why the Budget and the Financial Statements Tell Different Stories

Both documents are correct. They simply answer different questions.

| | Budget | Audited financial statements |
|---|---|---|
| Question it answers | How will the Town pay for this year's services and projects? | What did services cost this year, and what does the Town own and owe? |
| Rules followed | Council's budget practices, as permitted by Ontario Regulation 284/09 | Canadian public sector accounting standards, verified by the auditor |
| Main focus | Money coming in and going out this year | The Town's long-term financial position |

**A household example.** A family that buys a $40,000 car using savings and a car loan budgets for the savings withdrawn and the loan payments. Their net worth does not drop by $40,000 the day they buy the car, because they exchanged cash for a car of equal value. What does reduce their net worth is the car wearing out each year. The Town's financial statements work the same way.

### The Four Main Differences

Four types of items explain almost all of the difference between the budget and the audited results.

| Item | In the budget | In the financial statements | 2025 amounts |
|---|---|---|---|
| 1. Buying or building assets (roads, pipes, buildings, vehicles) | Full cost counted in the year it is paid | Recorded as something the Town owns. The cost is spread over the asset's useful life (amortization). | $11.3 million spent; $3.7 million of wear and tear recorded |
| 2. Reserves (the Town's savings accounts) | Money put in counts as spending; money taken out counts as revenue | Not counted. The Town is moving its own money between accounts. | $8.0 million put in; $8.2 million taken out |
| 3. Borrowing | New loans count as revenue; loan principal repaid counts as spending | Not counted. A loan changes what the Town owes, not what it earns or spends. | $1.3 million borrowed; $0.36 million repaid |
| 4. Long-term obligations (retiree benefits, asbestos removal) | Counted when paid | Counted when the obligation arises | $52,350 added for future retiree benefits; asbestos obligation reduced by $353,366 |

Because of these differences, a surplus in the financial statements is not money left over. In 2025, most of it represents roads, buildings, equipment and construction work that the Town paid for during the year.

### 2025 at a Glance

| Measure | 2025 budget | 2025 actual | What it means |
|---|---|---|---|
| Tax-supported operating result | $11,513,210 | $11,513,836 | $626 over budget, essentially balanced |
| Financial statement annual surplus | $10,086,845 | $6,607,352 | Not cash; mainly invested in assets |
| Capital spending | $19,366,268 | $11,300,340 | About $8.1 million of planned work not yet completed |
| Net reserves used | $9,695,428 | $223,128 | Reserves stayed higher because planned capital work was not finished |
| Reserve balance at December 31 | $15,490,074 | $24,962,374 | Part of the balance is expected to fund approved work still underway |
| Wear and tear on assets (amortization) | Not budgeted | $3,739,065 | The yearly cost of using Town assets |

### Why the Budget Column Shows a $10.1 Million Surplus

The audited statements must show the budget in the accounting format (Note 18). Council did not approve a $10.1 million surplus. When the budget is restated, capital projects and loan repayments are removed from spending because the accounting rules do not treat them as expenses. The money set aside to pay for them stays in revenue, so the result looks like a surplus.

| 2025 budget, restated | Amount |
|---|---|
| Budget surplus shown in the financial statements | $10,086,845 |
| Plus: planned use of reserves | 9,695,428 |
| **Money planned for capital and loan repayments** | **$19,782,273** |
| Used for: capital projects | $19,366,268 |
| Used for: loan principal repayments | 416,005 |
| **Total planned use** | **$19,782,273** |

In other words, the entire budget surplus was planned to be spent on capital projects and loan repayments, with reserves covering the balance. The main reason the actual surplus ($6.6 million) is lower than the budget column ($10.1 million) is the $3.7 million of amortization, which the budget does not include.

### Connecting the Audited Surplus to the Budget Result

The table below is a simplified version of Note 18. It starts with the surplus in the financial statements, then adds or removes the items treated differently, ending with the budget result. Amounts in brackets are subtracted.

| Step | 2025 budget | 2025 actual |
|---|---|---|
| 1. Financial statement annual surplus | $10,086,845 | $6,607,352 |
| 2. Add back wear and tear (amortization); no cash is paid | – | 3,739,065 |
| 3. Subtract capital projects paid for | (19,366,268) | (11,300,340) |
| 4. Subtract loan repayments and add new borrowing | (416,005) | 935,851 |
| 5. Other accounting adjustments (net) * | – | 4,241 |
| **6. Result before using reserves** | **(9,695,428)** | **(13,831)** |
| 7. Add net reserves used | 9,695,428 | 223,128 |
| **8. Remaining: 2024 surplus used in 2025** | **$0** | **$209,297** |

* Includes the loss on assets removed from service ($323,978), retiree benefits recorded for future payment ($52,350), the reduction in the asbestos removal obligation ($353,366) and an increase in inventory ($18,721). These largely cancel out. Full detail is in Note 18.

The $209,297 has been identified as the 2024 surplus transferred and used in 2025. It is not new money earned in 2025 and is not available for additional spending. The 2025 operating result remains $626 over budget.

### Why Less Capital Was Spent Than Planned

The Town spent $11.3 million on capital in 2025 compared with $19.4 million planned. Large projects often take more than one year. Construction underway but not yet in service grew from $5.3 million to $12.3 million during the year (Note 15).

Because this work was not completed, the planned $9.7 million draw on reserves did not occur; the net draw was $223,128. Reserves decreased slightly, from $25,185,502 to

$24,962,374 (Schedule 1). The funds not drawn in 2025 are expected to be needed as these projects continue.

**The 2026 Excluded Expense Estimate (for Adoption)**
This section is the estimate Council is asked to adopt under Ontario Regulation 284/09. It applies the same four-part method used for 2025 to the 2026 budget. All 2026 budget amounts are taken from the Mayor's Deemed Budget 2026 (Report FIN-2026-10, Attachment 1), shown in that document as the "Provisional 2026 Budget." The 2025 budget amounts elsewhere in this report are the restated figures shown in the audited statements (Note 18).

### 1. Estimated expenses excluded from the 2026 budget

| Excluded expense | 2026 estimate | Basis |
|---|---|---|
| Amortization (wear and tear on assets) | 3,739,065 | 2025 audited amortization |
| Post-employment benefits earned | 86,050 | Current retiree benefit valuation |
| Less: retiree benefits already in the 2026 budget | (24,337) | Deemed Budget, Benefits – Retirees |
| Landfill closure and post-closure | Not estimable | Under Ministry review (Note 13) |
| **Total excluded expenses** | **$3,800,778** | |

**Key assumption.** Amortization is based on 2025 results and has not yet been adjusted for 2026 asset additions. The 2025 test later in this report shows this approach ran about 10% low. If 2026 follows the same pattern, amortization could be about $370,000 higher. Finance will refine the amount through year-end.

### 2. The 2026 budget shown in the financial statement format

| Step | 2026 budget |
|---|---|
| **Budget result as adopted (balanced)** | **$0** |
| Add: capital projects (10-year capital plan, 2026) | 18,487,934 |
| Add: transfers to reserves, net of operating draws (7,693,489 less 527,473) | 7,166,017 |
| Add: loan principal repaid | 558,537 |
| Less: capital funded from reserves | (4,048,262) |
| Less: capital funded from new debentures (Fire, Wastewater, Arena) | (9,900,000) |
| **Budget surplus before excluded expenses** | **12,264,226** |
| Less: excluded expenses (table 1) | (3,800,778) |
| **Estimated 2026 financial statement surplus** | **$8,463,448** |

*Capital of $18,487,934 is funded by grants ($4,539,672: OCIF, CCBF and HEWSF), reserves ($4,048,262) and debentures ($9,900,000). Grants remain in revenue and therefore form part of the surplus.*

## 3. Effect on accumulated surplus

| Accumulated surplus | 2026 estimate |
|---|---|
| Beginning of year (2025 audited closing) | 104,563,367 |
| Estimated 2026 annual surplus (table 2) | 8,463,448 |
| **Estimated end of year** | **$113,026,815** |

Without the excluded expenses, the year-end position would be overstated by $3.8 million. The increase is mainly new infrastructure and grant funding, not cash available for spending.

## 4. Effect on future infrastructure funding

| Measure | 2026 budget |
|---|---|
| Capital investment | 18,487,934 |
| Transfers to reserves from operations | 7,693,489 |
| Amortization (original cost) | 3,739,065 |
| Estimated annual renewal need (AMP and assessments) | About 10,000,000 |
| **Indicative gap: renewal need less transfers to reserves** | **About 2,310,000** |
| New debenture charges: 2026 / 2027 (principal and interest) | 313,340 / 707,810 |

**Landfill:** environmental matters at the former landfill, now the Public Works Yard, remain under review with the Ministry (Note 13). No cost could be reasonably estimated at year-end. That does not mean there will be no cost. Staff will report an estimate when one is available.

These estimates will be updated through the 2026 year-end process for assets completed or removed, the most recent retiree benefit valuation and actual debenture issuance.

### What This Means for Future Budgets

- Assets keep wearing out whether or not the cost appears in the budget. About $3.7 million of asset value is consumed each year.
- Amortization is based on what assets originally cost. Replacing them today costs more, so the Asset Management Plan, not amortization, is the better guide to how much the Town should reinvest each year.
- Earlier asset management and building and marina assessments identified a need of about $10.0 million a year in renewal investment. Staff will update this figure in the 2027 report.
- The $12.9 million of new long-term financing approved after year-end (Note 19) will add loan repayments to future budgets.
- The 2026 budget provides $7,693,489 in transfers to reserves and a capital plan of $18,487,934. The 2027 report will show how these compare with long-term replacement needs.

**How the 2027 Report Will Work, Tested on 2025 Results**
Ontario Regulation 284/09 also requires a separate report that Council must adopt before the 2027 budget is adopted. To show how that report will work in practice, each of its four parts is set out below using the 2025 budget and the 2025 results audited by KPMG. The same tables will be used for 2027, with the 2027 column completed.

**1. The budget shown in the financial statement format.** The table starts with the balanced budget Council approved and reverses the budget-only items, then deducts the costs the budget leaves out. For 2025, the excluded costs are estimated from 2024 actual results, the same approach staff will use for 2027.

| Step | 2025 budget | 2025 actual | 2027 budget |
|---|---|---|---|
| **Budget result as approved by Council (balanced)** | **$0** | **$209,297 *** | **$0** |
| Add: capital assets the budget pays for | 19,366,268 | 11,300,340 | To be calculated |
| Add: money placed in reserves | 7,224,473 | 7,989,401 | To be calculated |
| Add: loan principal repaid | 416,005 | 364,149 | To be calculated |
| Less: money taken from reserves | (16,919,901) | (8,212,529) | To be calculated |
| Less: new borrowing | – | (1,300,000) | To be calculated |
| **Result before excluded costs** | **10,086,845** | **10,350,658** | **To be calculated** |
| Less: wear and tear on assets (amortization) | (3,380,501) | (3,739,065) | To be calculated |
| Less: retiree benefits earned but paid later | (41,940) | (52,350) | To be calculated |
| Less: landfill closure costs | Not estimable | Not estimable | To be calculated |
| Other accounting adjustments (net) ** | – | 48,109 | To be calculated |
| **Financial statement annual surplus** | **$6,664,404** | **$6,607,352** | **To be calculated** |
| *Memo: budget surplus shown in the audited statements, which leaves out the excluded costs* | *$10,086,845* | | |

** See the explanation of the $209,297 earlier in this report. The 2025 operating result was $626 over budget.*
*** Loss on assets removed from service ($323,978), reduction in the asbestos removal obligation ($353,366) and increase in inventory ($18,721) (Note 18).*

**What this shows.** Once the excluded costs are included, the 2025 budget would have projected a financial statement surplus of $6.66 million, within $57,052 of the audited result of $6.61 million. Without them, the audited statements compare the actual surplus with a $10.09 million budget figure, which makes the result appear $3.48 million below budget when it was not. Capital spending came in $8.1 million below plan and reserve withdrawals $8.7 million below plan; these largely offset because the unspent capital funding stayed in reserves.

**2. The costs left out of the budget.** The 2025 test shows how well a prior-year estimate works:

| Excluded cost | 2025 estimate (2024 actual) | 2025 actual | Difference |
|---|---|---|---|
| Wear and tear on assets (amortization) | 3,380,501 | 3,739,065 | 358,564 |
| Retiree benefits earned but paid later | 41,940 | 52,350 | 10,410 |
| Landfill closure and post-closure | Not estimable | Not estimable | – |
| **Total excluded costs** | **$3,422,441** | **$3,791,415** | **$368,974** |

The prior-year estimate was about $369,000 (10%) low, mainly because new assets came into service during the year. For 2027, staff will start from the 2026 actual results and add amortization for major projects expected to enter service, including work in the $12.3 million of construction in progress at the end of 2025 (Note 15).

**3. The effect on the Town's accumulated surplus.** Excluded costs reduce the Town's overall financial position even though they are not in the budget:

| Accumulated surplus | 2025 budget as shown in audited statements | 2025 budget with excluded costs | 2025 actual |
|---|---|---|---|
| Beginning of year | 97,956,015 | 97,956,015 | 97,956,015 |
| Annual surplus | 10,086,845 | 6,664,404 | 6,607,352 |
| **End of year** | **$108,042,860** | **$104,620,419** | **$104,563,367** |

Including the excluded costs lowers the projected year-end position by $3.42 million and brings it within $57,052 of the audited result. Most of the accumulated surplus is invested in roads, buildings and equipment ($81,977,354 net of debt, Note 9). It is not cash available for spending.

**4. The effect on future infrastructure funding.** This part compares what the Town sets aside and invests with what its assets need:

| Measure | 2025 budget | 2025 actual |
|---|---|---|
| Capital investment | 19,366,268 | 11,300,340 |
| Transfers to reserves from operations | 7,224,473 | 7,989,401 |
| Wear and tear on assets (amortization, original cost) | 3,380,501 | 3,739,065 |
| Estimated annual renewal need (AMP and assessments) | About 10,000,000 | About 10,000,000 |
| **Indicative gap: renewal need less transfers to reserves** | **About 2,780,000** | **About 2,010,000** |

Amortization covered only about 37% of the estimated renewal need, which is why the Asset Management Plan, not amortization, is used to set funding targets. The gap is indicative: transfers to reserves include some non-capital reserves, and capital investment includes new and grant-funded assets. The 2027 report will separate capital reserve contributions and use the updated Asset Management Plan figures.

Council will be asked to adopt the 2027 report by resolution before adopting the 2027 budget. Because the method has been tested here on 2025 results, the 2027 report should be straightforward to follow.

| Report | Purpose | Timing |
|---|---|---|
| FIN-2026-37 (this report) | Explains why the 2025 budget and audited statements differ; provides the 2026 excluded-cost estimate | Current |
| O. Reg. 284/09 report for the 2027 budget | Converts the 2027 budget to the financial statement format; reports excluded costs and their effect on accumulated surplus and future infrastructure funding | Before the 2027 budget is adopted |
| 2026 audited financial statements | Compares actual 2026 results with the 2026 budget | Following the 2026 audit |

Together, these reports give Council a clear link between the budget it approves, the audited statements it receives and the long-term cost of maintaining Town services.

### Key Terms Used in This Report

| Term | Plain-language meaning |
|---|---|
| Amortization | The yearly share of an asset's original cost, reflecting wear and tear |
| Accrual accounting | Recording costs when they are incurred, not when cash is paid |
| Accumulated surplus | The Town's overall financial position built up over time, mostly invested in infrastructure and reserves. It is not cash in the bank. |
| Reserves | Money Council has set aside for future needs, such as replacing assets |
| Tangible capital assets | Things the Town owns and uses for more than one year, such as roads, pipes, buildings and vehicles |
| Construction in progress | Projects started but not yet in service; amortization begins once they are in use |

## FINANCIAL CONSIDERATIONS

Receiving this report has no direct financial impact. It does not change the approved levy, utility rates or spending authority. The $3,800,778 estimate identifies costs excluded from the budget for accounting purposes; it is not an amount that must be raised through taxation in 2026. Any proposed funding changes will be brought forward through the budget process.

**Next Steps**

- Finance will update the excluded-cost estimates through the 2026 year-end process.
- Staff will present the Ontario Regulation 284/09 report for the 2027 budget before the 2027 budget is adopted.
- Future budget timetables will schedule this report ahead of budget adoption each year.

**CONSULTATIONS:**
If Applicable

**ATTACHMENTS:**
If Applicable

| | |
|---|---|
| **APPROVAL** | _____<br>John Morrison, Treasurer<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions follow Council's own policies and guidelines and the *Municipal Act* and regulations.<br><br>_____<br>Melanie Kirkby, CAO |

Consolidated Financial Statements of

# CORPORATION OF THE TOWN OF GANANOQUE

Year ended December 31, 2025

# CORPORATION OF THE TOWN OF GANANOQUE

Consolidated Financial Statements

Year ended December 31, 2025

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**Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of the Corporation of the Town of Gananoque (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of consolidated financial statements. These systems are monitored and evaluated by management.

Management meets with the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to Council approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Town. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Melanie Kirkby
Chief Administrative Officer

John Morrison, BA, CPA, CGA
Director of Finance/Treasurer

**KPMG LLP**
863 Princess Street, Suite 400
Kingston, ON  K7L 5N4
Canada
Telephone 613 549 1550
Fax 613 549 6349

# INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Gananoque

## *Opinion*

We have audited the consolidated financial statements of the Corporation of the Town of Gananoque (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated municipal equity for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated 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 auditor's report.

We are independent of the Entity 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.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

### *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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the 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 Entity'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 Entity'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 Entity 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.
- 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

October 7, 2026

# CORPORATION OF THE TOWN OF GANANOQUE

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

| | 2025 | 2024 |
|---|---|---|
| Financial assets: | | |
| Cash | $ 27,207,490 | $ 24,235,816 |
| Taxes receivable | 623,022 | 832,791 |
| User charges receivable | 1,702,634 | 1,681,048 |
| Accounts receivable | 1,109,825 | 2,159,338 |
| Investments (note 3) | 1,016,397 | 1,056,200 |
| | 31,659,368 | 29,965,193 |
| Financial liabilities: | | |
| Accounts payable and accrued liabilities | 5,675,417 | 3,960,155 |
| Other current liabilities | 1,047,254 | 955,003 |
| Employee future benefit obligation (note 5) | 1,353,044 | 1,300,694 |
| Asset retirement obligations (note 6) | 1,330,482 | 1,683,848 |
| Deferred revenue (note 7) | 110,021 | 264,666 |
| Long-term liabilities (note 8) | 6,023,014 | 5,087,163 |
| | 15,539,232 | 13,251,529 |
| Net financial assets | 16,120,136 | 16,713,664 |
| Non-financial assets: | | |
| Tangible capital assets (note 15) | 88,000,368 | 80,763,071 |
| Inventories | 97,868 | 79,147 |
| Prepaid expenses | 344,995 | 400,133 |
| Total non-financial assets | 88,443,231 | 81,242,351 |
| Contingent liabilities (note 12) | | |
| Contaminated sites (note 13) | | |
| Commitments (note 14) | | |
| Subsequent event (note 19) | | |
| Accumulated municipal equity (note 9) | $ 104,563,367 | $ 97,956,015 |

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

# CORPORATION OF THE TOWN OF GANANOQUE

Consolidated Statement of Operations and Accumulated Municipal Equity

Year ended December 31, 2025, with comparative information for 2024

| | 2025 Budget | 2025 Actual | 2024 Actual |
|---|---|---|---|
| | (note 18) | | |
| Revenue: | | | |
| Taxation | $ 11,813,742 | $ 11,750,076 | $ 10,878,069 |
| User charges | 8,933,177 | 10,146,158 | 9,110,344 |
| Government transfers | 4,040,027 | 4,098,852 | 6,087,188 |
| Casino revenues | 1,200,000 | 886,731 | 961,005 |
| Investment income | 685,530 | 846,779 | 1,301,230 |
| Municipal accommodation tax | 415,000 | 459,137 | 348,362 |
| Licences and permits | 209,640 | 256,133 | 250,564 |
| Contribution from developers | – | 186,489 | 462,440 |
| Other municipalities | 183,853 | 174,920 | 171,644 |
| Penalties and interest on taxes | 120,000 | 130,687 | 128,541 |
| Loss on disposal of tangible capital assets | – | (323,969) | – |
| Other: | | | |
| Rental and other income | 271,592 | 249,802 | 287,272 |
| Donations | 62,700 | 557,270 | 116,318 |
| Sales | 8,000 | 14,550 | 8,545 |
| Fines | 25,000 | 26,333 | 33,619 |
| | 27,968,261 | 29,459,948 | 30,145,141 |
| Expenses (note 17): | | | |
| General government | 1,800,904 | 2,375,507 | 1,845,298 |
| Protection to persons and property | 6,047,723 | 6,404,842 | 6,081,247 |
| Transportation services | 2,007,855 | 4,191,856 | 3,099,410 |
| Environmental services | 2,768,130 | 4,196,298 | 3,950,511 |
| Health services | 803,864 | 848,380 | 737,481 |
| Social and family services | 501,719 | 530,083 | 590,191 |
| Recreation and cultural services | 2,807,663 | 3,490,863 | 3,482,702 |
| Planning and development | 1,143,558 | 1,115,783 | 821,058 |
| Asset retirement obligations | – | (353,366) | (1,453,100) |
| Post-retirement benefits actuarial valuation | – | 52,350 | 41,940 |
| | 17,881,416 | 22,852,596 | 19,196,738 |
| Annual surplus | 10,086,845 | 6,607,352 | 10,948,403 |
| Accumulated municipal equity, beginning of year | 97,956,015 | 97,956,015 | 87,007,612 |
| Accumulated municipal equity, end of year | $ 108,042,860 | $ 104,563,367 | $ 97,956,015 |

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

# CORPORATION OF THE TOWN OF GANANOQUE

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

| | 2025 Budget (note 18) | 2025 Actual | 2024 Actual |
|---|---|---|---|
| Annual surplus | $ 10,086,845 | $ 6,607,352 | $ 10,948,403 |
| Amortization of tangible capital assets | – | 3,739,065 | 3,380,501 |
| Acquisition of tangible capital assets | (19,366,268) | (11,113,851) | (8,678,548) |
| Contributed tangible capital assets | – | (186,489) | (462,440) |
| Increase in tangible capital assets for asset retirement obligations | – | – | (22,593) |
| Loss on disposal of tangible capital assets | – | 323,978 | – |
| Acquisition of inventories | – | (18,721) | (34,433) |
| Utilization (acquisition) of prepaid expenses | – | 55,138 | (97,563) |
| | (19,366,268) | (7,200,880) | (5,915,076) |
| Increase (decrease) in net financial assets | (9,279,423) | (593,528) | 5,033,327 |
| Net financial assets, beginning of year | 16,713,664 | 16,713,664 | 11,680,337 |
| Net financial assets, end of year | $ 7,434,241 | $ 16,120,136 | $ 16,713,664 |

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

# CORPORATION OF THE TOWN OF GANANOQUE

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

| | 2025 | 2024 |
|---|---|---|
| Operating activities: | | |
| Annual surplus | $ 6,607,352 | $ 10,948,403 |
| Item not involving cash: | | |
| Amortization of tangible capital assets | 3,739,065 | 3,380,501 |
| Employee future benefit obligation | 52,350 | 41,940 |
| Change in asset retirement obligations | (353,366) | (1,430,506) |
| Change in tangible capital assets for asset retirement | – | (22,593) |
| Loss on disposal of tangible capital assets | 323,978 | – |
| Changes in non-cash operating working capital: | | |
| Taxes receivable | 209,769 | (102,515) |
| User charges receivable | (21,586) | (95,834) |
| Accounts receivable | 1,049,513 | (423,540) |
| Accounts payable and accrued liabilities | 1,715,262 | 1,554,067 |
| Other current liabilities | 92,251 | (73,556) |
| Deferred revenue | (154,645) | (1,307,130) |
| Inventories | (18,721) | (34,433) |
| Prepaid expenses | 55,138 | (97,563) |
| | 13,296,360 | 12,337,241 |
| Capital activities: | | |
| Acquisition of tangible capital assets | (11,113,851) | (8,678,548) |
| Contributed tangible capital assets | (186,489) | (462,440) |
| | (11,300,340) | (9,140,988) |
| Investing activities: | | |
| Decrease in investments | 39,803 | 2,943,800 |
| Financing activities: | | |
| Debt proceeds | 1,300,000 | – |
| Debt principal repayments | (364,149) | (362,957) |
| | 935,851 | (362,957) |
| Increase in cash | 2,971,674 | 5,777,096 |
| Cash, beginning of year | 24,235,816 | 18,458,720 |
| Cash, end of year | $ 27,207,490 | $ 24,235,816 |

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

The Corporation of the Town of Gananoque (the "Town") was incorporated in 1890. The Town operates as a single tier government in the United Counties of Leeds and Grenville, in the Province of Ontario, Canada and provides municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations.

**1. Significant accounting policies:**

The consolidated financial statements of the Corporation of the Town of Gananoque are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies by the Town are as follows:

(a) Reporting entity:

The consolidated financial statements reflect financial assets, liabilities, operating revenues and expenses, reserves, reserve funds and changes in investment in tangible capital assets of the Town. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Town and which are owned or controlled by the Town. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated. These consolidated financial statements include:

- Public Library Board
- Business Improvement Area Committee

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the municipal fund balances of these consolidated financial statements. Over levies (under levies) are reported on the Consolidated Statement of Financial Position.

(b) Basis of accounting:

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

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

**1. Significant accounting policies (continued):**

(c) Taxation and related revenues:

Property tax billings are prepared by the Town based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established by the Town Council, incorporating amounts to be raised for local services, and amounts the Town is required to collect on behalf of the Province of Ontario in respect of education taxes. Taxation revenues are recorded at the time tax billings are issued. Adjustments to taxation revenue can occur during the year related to the issuance of supplementary tax billings and/or assessment appeals. These adjustments are recorded when the amount of the adjustments can be quantified. The Town is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period in which the interest and penalties are applied.

(d) Financial instruments:

The Town records derivatives and portfolio investments in equity instruments that are quoted in an active market at fair value. All other financial instruments will generally be measured at cost or amortized cost.

Management has not elected to record any investments at fair value as they are not managed and evaluated on a fair value basis.

Unrealized gains and losses arising from changes in fair value are presented in the Consolidated Statement of Remeasurement Gains and Losses which records the remeasurement gains and losses for financial instruments measured at fair value. Unrealized gains and losses are realized upon settlement of the financial instrument when the financial instrument is sold or reaches maturity through the Consolidated Statement of Operations and Accumulated Municipal Equity. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Consolidated Statement of Operations and Accumulated Municipal Equity and any unrealized gain or loss is adjusted through the Consolidated Statement of Remeasurement Gains and Losses.

Long-term debt is recorded at amortized cost.

**1. Significant accounting policies (continued):**

(d) Financial instruments (continued):

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e. derived from prices); and
- Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

(e) Foreign currency

Foreign currency transactions are recorded at the exchange rate at the time of the transaction.

Assets and liabilities denominated in foreign currencies are recorded at fair value using the exchange rate at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the Consolidated Statement of Remeasurement Gains and Losses. In the period of settlement, the realized foreign exchange gains and losses are recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity and the unrealized balances are reversed from the Consolidated Statement of Remeasurement Gains and Losses.

(f) Consolidated Statement of Remeasurement Gains and Losses:

A Consolidated Statement of Remeasurement Gains and Losses has not been provided as there are no significant unrealized gains or losses at December 31, 2025 or 2024.

**1. Significant accounting policies (continued):**

(g) Tangible capital assets:

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

| Asset | Useful Life - Years |
|---|---|
| Land improvements | 30 |
| Buildings | 40 |
| Buildings – water treatment | 40 |
| Boat docks | 15 - 50 |
| Furniture and equipment | 5 - 15 |
| Vehicles | 5 - 15 |
| Roads | 60 |
| Bridges | 60 |
| Sidewalks | 20 |
| Traffic lights | 15 |
| Street lights | 15 |
| Sanitary sewer | 60 |
| Storm sewer | 60 |
| Water lines | 60 |

Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

The Town has a capitalization threshold of $10,000 for vehicles and equipment and $50,000 for linear assets and buildings so that individual capital assets of lesser value are expensed.

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.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the Consolidated Statement of Operations and Accumulated Municipal Equity in the year of disposal. 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 transfer.

**1. Significant accounting policies (continued):**

(g) Tangible capital assets (continued):

When conditions indicate that a tangible capital asset no longer contributes to the Town's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the Consolidated Statement of Operations and Accumulated Municipal Equity.

(h) 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.

(i) Inventories and prepaid expenses:

Inventories held for consumption are recorded at the lower of cost or replacement cost.

(j) Employee future benefit obligations:

The Town accounts for its participation in the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer public sector pension fund, as a defined contribution plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

Employee benefits include vacation entitlement, sick leave benefits and benefits under the Workplace Safety and Insurance Board Act. Vacation entitlements are accrued as entitlements are earned. Sick leave benefits are accrued in accordance with the Town's policy.

(k) Pension and employee benefits :

The Town accrues its obligation for employee benefit plans which will require funding in future period. The cost of post-retirement benefits earned by employees is actuarially determined using the projected benefit method pro-rated on services and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

Actuarial gains (losses) which can arise from changes in the actuarial assumptions used to determine the accrued benefit obligation will be amortized over the average remaining service period of active employees.

**1. Significant accounting policies (continued):**

(l) Revenue recognition:

Government transfers and funding for projects are recognized in the consolidated financial statements as revenue when the transfer is authorized, any eligible criteria has been met and the amount can be reasonably estimated, except when and to the extent that stipulations by the transferor give rise to an obligation that meets the definition of a liability. Town generated funds, generally consisting of user fees, licenses and permits, are recognized when the goods are sold or the services are provided, performance obligations fulfilled, and future economic benefits are measurable and expected to be obtained. Other restricted contributions received in advance of the related expenditure are deferred until the related expenditure is incurred.

(m) Deferred revenue:

The Town defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. Government transfers of gas taxes, development charges collected under the Development Charges Act, 1997, and recreational land collected under the Planning Act are reported as deferred revenues in the Consolidated Statement of Financial Position. These amounts will be recognized as revenues in the fiscal year the services are performed.

The Town receives restricted contributions under the authority of Federal and Provincial legislation and Town by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the Town has received pursuant to legislation, regulation or agreement that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the services are performed or related expenses incurred.

(n) Asset retirement obligations:

An asset retirement obligation (“ARO”) is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation 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.

**1. Significant accounting policies (continued):**

(n) Asset retirement obligations (continued):

The liability for the removal of asbestos in several of the buildings owned by the Town has been recognized based on estimated undiscounted future expenses. Assumptions used in the calculations are revised yearly.

Actual remediation costs incurred are charged against the ARO to the extent of the liability recorded. Differences between the actual remediation costs incurred and the associated liabilities are recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity at the time of remediation.

The recognition of the ARO liability resulted in an accompanying increase to the respective tangible capital assets. Building tangible capital assets affected by the asbestos liability are being amortized with the building following the amortization accounting policies outlined in Note 1(g).

(o) Liability for contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

(i) an environmental standard exists;

(ii) contamination exceeds the environmental standard;

(iii) the Town:

a. is directly responsible; or

b. accepts responsibility

(iv) it is expected that future economic benefit will be given up; and

(v) a reasonable estimate of the amount can be made.

The liability is recognized as management’s estimate of cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

**1. Significant accounting policies (continued):**

(p) Use of estimates:

The preparation of consolidated financial statements 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 consolidated financial statements and the reported amounts of revenue and expenses during the period. Significant areas requiring the use of management's estimates include the actuarial assumptions used to develop the employee future benefit obligation, asset retirement obligations and the carrying value of tangible capital assets. Actual results could differ from these estimates.

**2. Operations of the school boards:**

The Town collected and made property tax transfers including payments in lieu of property taxes, to the School Boards as follows:

| | 2025 | 2024 |
|---|---|---|
| Property taxes | $ 1,571,332 | $ 1,579,559 |

**3. Long-term investments:**

Long term investments are comprised of the following:

| | Level | 2025 | 2024 |
|---|---|---|---|
| Guaranteed investment certificate with interest rate of 2.85%, maturing June 2, 2026 | 1 | $ 1,016,397 | $ 1,056,200 |

Subsequent to the year-end, the guaranteed investment certificate was reinvested at 2.85%, maturing June 2027.

**4. Bank indebtedness:**

The Town's financial agreement with its bank provides for an operating credit facility of up to $2,000,000 to finance expenses, pending receipt of property taxes and other income. Interest on funds drawn is charged at the Bank of Montreal's prime rate. As at December 31, 2025, there was $Nil (2024 - $Nil) drawn on the facility.

**5. Employee future benefit obligations:**

The Town provides non-pension retirement benefits for extended health care, dental and other benefits to specific groups of employees. Eligibility is based upon unreduced retirement until age 65. The Town's cost is 100% of the monthly premium for non union, police and fire employees and 50% for CUPE members.

An independent actuarial study of the employee non-pension benefits has been undertaken. The most recent valuation of the employee future benefit was effective January 1, 2023.

Effective January 1, 2021, post retirement extended health coverage and dental coverage was extended to age 70 for police members (previously 65) retiring after January 1, 2021 and a health care spending account will be provided up to $2,200 per calendar year from age of 70 to 75 for police members.

Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the related employee groups, which is estimated to be 9.6 years (2024 - 10.6 years)

The accrued benefit obligation relating to the employee non-pension retirement benefits has been actuarially determined using the projected benefit method pro-rated on services. At December 31, 2025, based on actuarial update, the accrued benefit liability was $1,353,044 (2024 - $1,300,694).

The significant actuarial assumptions adopted in estimating the Town's accrued benefit obligation are as follows:

| | |
|---|---|
| Discount rate | 4.25% (2024 - 4.25%) |
| Trend rates | 7.50% decreasing by 0.50% annually to 4.00% |
| Employee Turnover | 4.50% decreasing to 1.00% after 25 years of service, none after age 55 (50 for Police and Fire) |
| Retirement age | Earlier of age 62 or age plus service totals 90 with at least 30 years of service (age 60 or 85 with at least 20 years of service for Police and Fire) |

**5. Employee future benefit obligations (continued):**

The continuity of post employment benefit liability is as follows:

| | 2025 | 2024 |
|---|---|---|
| Balance, beginning of year | $ 1,300,694 | $ 1,258,754 |
| Current service costs | 68,534 | 65,740 |
| Interest cost | 44,456 | 41,344 |
| Benefits paid | (33,700) | (36,800) |
| Amortized actuarial gain | (26,940) | (28,344) |
| Balance, end of year | $ 1,353,044 | $ 1,300,694 |

The accrued benefit liability at December 31, includes the following:

| | 2025 | 2024 |
|---|---|---|
| Accrued benefit obligation | $ 1,107,892 | $ 1,028,603 |
| Unamortized actuarial gain | 245,152 | 272,091 |
| Balance, end of year | $ 1,353,044 | $ 1,300,694 |

| | Gross | Funded | 2025 Unfunded |
|---|---|---|---|
| Health benefits | $ 1,353,044 | $ – | $ 1,353,044 |

| | Gross | Funded | 2024 Unfunded |
|---|---|---|---|
| Health benefits | $ 1,300,694 | $ – | $ 1,300,694 |

**6. Asset retirement obligations:**

The Town's asset retirement obligations consist of the following:

(a) Asbestos obligation:

The Town owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS 3280 *Asset Retirement Obligations*, the Town assessed an obligation relating to the removal and post-removal care of the asbestos in these buildings. Post-closure care is estimated to extend for up to a year post the closure of the building, while demolition and construction continues. Estimated costs have not been discounted as the date of demolition is unknown.

The change in the estimated obligation during the year consists of the following:

| Asbestos and other removal | 2025 | 2024 |
|---|---|---|
| Opening balance, January 1 | $ 1,683,848 | $ 3,114,354 |
| Adjustments: | | |
| Tangible capital asset additions | – | 22,594 |
| Settlements and remediations | (353,366) | – |
| Change in measurement rate: | | |
| Estimated | – | (2,250,000) |
| Actual costs incurred | – | 796,900 |
| Closing balance, December 31 | $ 1,330,482 | $ 1,683,848 |

**7. Deferred revenue:**

A requirement of public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as Provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded.

The transactions for the year are summarized below:

| | Parkland | Canada Community Building Fund | OCIF | Building permits | Development charges | Total |
|---|---|---|---|---|---|---|
| January 1, 2025 | $ 45,821 | $ – | $ – | $ 32,463 | $ 186,382 | $ 264,666 |
| Contributions from developers | 2,330 | – | – | – | 55,734 | 58,064 |
| Government grants | – | 352,588 | 614,887 | – | – | 967,475 |
| Interest | – | – | – | – | 6,243 | 6,243 |
| Transfer to capital acquisitions | – | (352,588) | (614,887) | – | (186,489) | (1,153,964) |
| Transfer to operations | – | – | – | (32,463) | – | (32,463) |
| December 31, 2025 | $ 48,151 | $ – | $ – | $ – | $ 61,870 | $ 110,021 |

**8. Long-term liabilities:**

(a) The balance of long-term liabilities reported on the Consolidated Statement of Financial Position is comprised of the following:

| | 2025 | 2024 |
|---|---|---|
| Ontario Infrastructure Projects Corporation with maturity dates between 2027 and 2047 and interest rates between 2.640% and 5.606%. | $ 6,023,014 | $ 5,087,163 |

(b) Principal payments fall due as follows:

| | Water and sewer rates | General revenues | Total |
|---|---|---|---|
| 2026 | $ 148,755 | $ 301,004 | $ 449,759 |
| 2027 | 154,104 | 275,245 | 429,349 |
| 2028 | 159,649 | 248,400 | 408,049 |
| 2029 | 165,396 | 257,148 | 422,544 |
| 2030 | 171,353 | 266,204 | 437,557 |
| 2031 to 2035 | 543,425 | 1,885,302 | 2,428,727 |
| 2036 and thereafter | 508,950 | 938,079 | 1,447,029 |
| | $ 1,851,632 | $ 4,171,382 | $ 6,023,014 |

(c) Interest expense on long-term liabilities in 2025 amounted to $174,668 (2024 - $170,137).

(d) These payments are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

**9. Accumulated municipal equity:**

| | 2025 | 2024 |
|---|---|---|
| Investment in tangible capital assets: | | |
| Tangible capital assets | $ 88,000,368 | $ 80,763,071 |
| Long-term debt | (6,023,014) | (5,087,163) |
| | 81,977,354 | 75,675,908 |
| Unrestricted surplus: | | |
| Year-end surplus | 209,297 | – |
| Invested inventory | 97,868 | 79,147 |
| | 307,165 | 79,147 |
| Unfunded future employee benefits | (1,353,044) | (1,300,694) |
| Unfunded asset retirement obligations | (1,330,482) | (1,683,848) |
| Reserves (Schedule 1) | 24,962,374 | 25,185,502 |
| Accumulated municipal equity | $ 104,563,367 | $ 97,956,015 |

**10. Pension contributions:**

The Town makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Town does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

The last available report was at December 31, 2025 and at that time, the plan reported a $1.3 billion actuarial deficit (2024 - $2.9 billion actuarial deficit).

The amount contributed to OMERS was $665,439 (2024 - $568,142) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Municipal Equity classified under the appropriate functional expenditure.

**11. Provincial Offences Administration (POA):**

The United Counties of Leeds and Grenville has assumed the administration of the Provincial Offences office for all County of Leeds and Grenville resident municipalities. The transfer of administration from the Ministry of the Attorney General to the United Counties of Leeds and Grenville was a result of the Provincial Offences Act (POA) 1997, which provides the framework for the transfer of responsibility and administration of POA courts.

**11. Provincial Offences Administration (POA) (continued):**

The POA is a procedural law for administering and prosecuting provincial offences, including those committed under the Highway Traffic Act, Compulsory Automobile Insurance Act, Trespass to Property Act, Liquor Licence Act, Municipal By-Laws and minor federal offences. The POA governs all aspects of legal process from serving notice to a defendant, to conducting trials, including sentencing and appeals.

The Town's share of net revenues arising from operation of the POA office have been included with these consolidated financial statements. The revenue of the court office consists of fines levied under Parts I and III (including delay penalties) for POA charges filed in court.

If fines are paid at other court offices, the receipt is recorded in the Integrated Courts Operation Network System ("ICON") operated by the Province of Ontario. Revenue is recognized when receipt of funds is recorded by the provincial ICON system regardless of the location where payment is made.

The Town shares net POA revenues based on weighted assessment, population, households and the number of tickets collected.

**12. Contingent liabilities:**

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2025, management believes that the Town has valid defences and appropriate insurance coverages in place.

In the event any claims are successful, the amount of any potential liability is not determinable, therefore, no amount has been accrued in the consolidated financial statements.

**13. Contaminated sites:**

The Town has identified a potential liability for two contaminated sites. One site was previously used as a municipal landfill and the other attached to an industrial property with environmental issues.

(a) The Town has completed environmental assessments on the industrial site. An estimate of the liability for the contaminated site could not be reasonably estimated. The site is currently vacant. A liability for the contaminated site will be recognized in the consolidated financial statements, if required, when a future use of the site is known.

**13. Contaminated sites (continued):**

(b) The Town owns land historically used as a municipal landfill and currently used as a Public Works Yard. During 2025, the Ministry of the Environment, Conservation and Parks ("MECP") identified certain environmental and regulatory compliance matters at the site and required the Town to undertake additional assessment and corrective actions. The Town continues to assess the extent of contamination and any resulting remediation requirements. As at December 31, 2025, the nature, extent and cost of any additional remediation obligation could not be reasonably estimated. Accordingly, no liability has been recorded in the consolidated financial statements. Subsequent to year-end, certain contaminated soil was identified and removed from the site, and the Town continues to work with MECP regarding any further requirements.

**14. Commitments:**

(a) The Town has entered into a contractual obligation with E360 Solutions for the collection and disposal of solid waste. Fees are based on tonnage and are adjusted for a fuel surcharge and annually for inflation. The contract begins January 2026 and expires December 2030.

(b) The Town has entered into a $6.1 million capital construction agreement with a third party for the Arthur Street Reconstruction Phase II project. The project is expected to be completed in fiscal 2026.

**15. Tangible capital assets:**

| Cost | Balance at December 31, 2024 | Transfers and additions | Disposals and adjustments | Balance at December 31, 2025 |
|---|---|---|---|---|
| Land | $ 5,351,631 | $ – | $ – | $ 5,351,631 |
| Land improvements | 3,182,587 | – | – | 3,182,587 |
| Buildings | 15,302,176 | 1,321,449 | 20,530 | 16,603,095 |
| Buildings - water treatment | 9,131,367 | 813,312 | 2,062 | 9,942,617 |
| Boat docks | 8,694,262 | 187,413 | 404,440 | 8,477,235 |
| Furniture and equipment | 8,120,938 | 238,397 | 280,229 | 8,079,106 |
| Vehicles | 3,537,953 | 378,020 | – | 3,915,973 |
| Linear: | | | | |
| Roads | 35,213,141 | 301,204 | – | 35,514,345 |
| Bridges | 4,897,735 | 281,649 | 127,309 | 5,052,075 |
| Sidewalks | 4,473,395 | 36,291 | – | 4,509,686 |
| Traffic lights | 771,337 | – | – | 771,337 |
| Streetlights | 1,769,199 | – | – | 1,769,199 |
| Sanitary sewer | 22,246,783 | 33,957 | – | 22,280,740 |
| Storm sewer | 5,351,675 | 117,408 | – | 5,469,083 |
| Water | 17,398,996 | 536,513 | 269,088 | 17,666,421 |
| Construction in progress | 5,298,083 | 7,054,727 | 76,697 | 12,276,113 |
| Total | $ 150,741,258 | $ 11,300,340 | $ 1,180,355 | $ 160,861,243 |

| Accumulated amortization | Balance at December 31, 2024 | Amortization | Disposals and adjustments | Balance at December 31, 2025 |
|---|---|---|---|---|
| Land | $ – | $ – | $ – | $ – |
| Land improvements | 897,257 | 191,083 | – | 1,088,340 |
| Buildings | 6,143,013 | 333,992 | – | 6,477,005 |
| Buildings - water treatment | 6,253,466 | 368,557 | – | 6,622,023 |
| Boat docks | 4,967,859 | 167,725 | 179,751 | 4,955,833 |
| Furniture and equipment | 2,753,320 | 633,524 | 280,229 | 3,106,615 |
| Vehicles | 2,286,244 | 217,653 | – | 2,503,897 |
| Linear: | | | | |
| Roads | 16,365,524 | 709,083 | – | 17,074,607 |
| Bridges | 1,757,638 | 94,142 | 127,309 | 1,724,471 |
| Sidewalks | 2,858,831 | 92,931 | – | 2,951,762 |
| Traffic lights | 729,719 | 7,877 | – | 737,596 |
| Streetlights | 1,235,282 | 55,640 | – | 1,290,922 |
| Sanitary sewer | 9,842,281 | 430,476 | – | 10,272,757 |
| Storm sewer | 3,238,667 | 72,165 | – | 3,310,832 |
| Water | 10,649,086 | 364,217 | 269,088 | 10,744,215 |
| Construction in progress | – | – | – | – |
| Total | $ 69,978,187 | $ 3,739,065 | $ 856,377 | $ 72,860,875 |

**15. Tangible capital assets (continued):**

| | 2025 Net book value | 2024 Net book value |
|---|---|---|
| Land | $ 5,351,631 | $ 5,351,631 |
| Land improvements | 2,094,247 | 2,285,330 |
| Buildings | 10,126,090 | 9,159,163 |
| Buildings - water treatment | 3,320,594 | 2,877,901 |
| Boat docks | 3,521,402 | 3,726,403 |
| Furniture and equipment | 4,972,491 | 5,367,618 |
| Vehicles | 1,412,076 | 1,251,709 |
| Linear: | | |
| Roads | 18,439,738 | 18,847,617 |
| Bridges | 3,327,604 | 3,140,097 |
| Sidewalks | 1,557,924 | 1,614,564 |
| Traffic lights | 33,741 | 41,618 |
| Streetlights | 478,277 | 533,917 |
| Sanitary sewer | 12,007,983 | 12,404,502 |
| Storm sewer | 2,158,251 | 2,113,008 |
| Water | 6,922,206 | 6,749,910 |
| Construction in progress | 12,276,113 | 5,298,083 |
| Total | $ 88,000,368 | $ 80,763,071 |

**16. Financial instruments and risk management:**

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Town is exposed to credit risk with respect to accounts receivables on the Consolidated Statement of Financial Position.

The Town assesses, on a continuous basis, amounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Town at December 31, 2025 is the carrying value of these assets. The carrying amount of amounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity. Subsequent recoveries of impairment losses related to accounts receivable are credited to the Consolidated Statement of Operations and Accumulated Municipal Equity.

**16. Financial instruments and risk management (continued):**

(a) Credit risk (continued):

| | Current | Past due | Gross receivables | Allowances | Net receivables |
|---|---|---|---|---|---|
| Taxes receivable | $ 568,372 | $ 271,450 | $ 839,822 | $ 216,800 | $ 623,022 |
| Accounts receivable | 1,108,666 | 1,159 | 1,109,825 | – | 1,109,825 |
| User charges receivable | 1,657,676 | 44,958 | 1,702,634 | – | 1,702,634 |
| Total | $ 3,334,714 | $ 317,567 | $ 3,652,281 | $ 216,800 | $ 3,435,481 |

(b) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates, impact the Town's income or the value of its holdings of financial instruments. Market factors include three types of risk: currency risk, interest rate risk and equity risk.

The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

There have been no significant changes to the market risk exposure from 2024.

(i) Currency risk:

Currency risk arises from the Town's operations in different currencies and converting non-Canadian earnings at different points in time at different foreign currency levels when adverse changes in foreign currency rates occur. The Town does not have any material transactions or financial instruments denominated in foreign currencies.

(ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. Financial assets, investments and financial liabilities with variable interest rates expose the Town to cash flow interest rate risk.

The Town's management monitors the interest rate fluctuations on a continuous basis and acts accordingly with regards to long-term debt as described in Note 8. Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to the long-term debt.

(iii) Equity risk:

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The Town is not exposed to this risk based on the current investment portfolio.

**16. Financial instruments and risk management (continued):**

(c) Liquidity risk:

Liquidity risk is the risk that the Town will not be able to meet all of its cash outflow obligations as they come due. The Town mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise. Accounts payable are all current and the terms of the long-term debt are disclosed in Note 8.

**17. Segmented information:**

The Town is a diversified municipal government that provides a wide range of services to its citizens. The services are provided by departments and their activities are reported in the Consolidated Statement of Operations and Accumulated Municipal Equity.

Departments have been separately disclosed in the segmented information, along with the service they provide, are set out in the schedule below.

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

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

## 17. Segmented information (continued):

| 2025 | General Government | Protection Persons and Property | Transportation Services | Environmental Services | Water and Sewer Services | Health Services | Social and Family Services | Recreation and Cultural Services | Planning and Development | Asset Retirement Obligations | Post Retirement Benefits | 2025 Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | | | |
| Taxation | $ 11,750,076 | | | | | | | | | | | $ 11,750,076 |
| User fees and service charges | 402,102 | 1,188,155 | 311,364 | 258,197 | 6,181,024 | - | - | 1,653,315 | 152,001 | - | - | 10,146,158 |
| Government transfers | 1,195,500 | 353,984 | - | 69,471 | 2,410,471 | - | 17,443 | 33,408 | 18,575 | - | - | 4,098,852 |
| Casino revenues | 886,731 | - | - | - | - | - | - | - | - | - | - | 886,731 |
| Investment income | 327,755 | - | - | - | 519,024 | - | - | - | - | - | - | 846,779 |
| Municipal Accommodation Tax | 459,137 | - | - | - | - | - | - | - | - | - | - | 459,137 |
| Other municipalities | - | - | - | - | - | - | - | 161,500 | 13,420 | - | - | 174,920 |
| Licenses and permits | 21,182 | 220,159 | - | - | - | - | - | - | 14,792 | - | - | 256,133 |
| Penalties and interest on taxes | 130,687 | - | - | - | - | - | - | - | - | - | - | 130,687 |
| Contribution from developers | - | - | - | - | 186,489 | - | - | - | - | - | - | 186,489 |
| Loss on writedown of tangible capital assets | - | - | (76,696) | - | - | - | - | (247,282) | - | - | - | (323,978) |
| Other: | | | | | | | | | | | | |
| Rental and other income | 68,650 | 31,919 | - | - | - | - | - | 143,702 | 5,531 | - | - | 249,802 |
| Donations | 468,000 | 7,500 | - | - | - | - | - | 41,779 | 40,000 | - | - | 557,279 |
| Sales | - | 2,853 | - | - | - | - | - | - | 11,697 | - | - | 14,550 |
| Fines | - | - | 26,333 | - | - | - | - | - | - | - | - | 26,333 |
| | 15,709,820 | 1,804,570 | 261,001 | 327,668 | 9,297,008 | - | 17,443 | 1,786,422 | 256,016 | - | - | 29,459,948 |
| Expenses: | | | | | | | | | | | | |
| Salaries, wages and employee benefits | 1,217,056 | 4,768,799 | 1,137,844 | 72,933 | 1,414,679 | 51,053 | - | 1,480,195 | 437,011 | - | 52,350 | 10,631,920 |
| Amortization of tangible capital assets | 130,950 | 399,255 | 1,208,266 | - | 1,340,507 | - | 14,206 | 645,881 | | - | - | 3,739,065 |
| Materials | 444,637 | 828,534 | 929,016 | 22,224 | 702,567 | 3,690 | - | 901,234 | 191,747 | - | - | 4,023,649 |
| Contracted services | 518,805 | 299,368 | 873,115 | 339,173 | 294,163 | 76,313 | - | 250,273 | 307,652 | (353,366) | - | 2,605,496 |
| External transfers | - | 55,086 | - | - | - | 659,741 | 515,324 | 153,231 | 170,000 | - | - | 1,553,382 |
| Rents and financial expenses | 9,270 | 13,100 | 4,290 | - | 6,148 | 57,583 | - | 24,652 | 9,373 | - | - | 124,416 |
| Interest on long-term liabilities | 54,789 | - | 39,325 | - | 44,604 | - | 553 | 35,397 | - | - | - | 174,668 |
| Internal transfers | - | 40,700 | - | - | (40,700) | - | - | - | - | - | | - |
| | 2,375,507 | 6,404,842 | 4,191,856 | 434,330 | 3,761,968 | 848,380 | 530,083 | 3,490,863 | 1,115,783 | (353,366) | 52,350 | 22,852,596 |
| Annual surplus (deficit) | $ 13,334,313 | $ (4,600,272) | $ (3,930,855) | $ (106,662) | $ 5,535,040 | $ (848,380) | $ (512,640) | $ (1,704,441) | $ (859,767) | $ 353,366 | $ (52,350) | $ 6,607,352 |

## 17. Segmented information (continued):

| 2024 | General Government | Protection Persons and Property | Transportation Services | Environmental Services | Water and Sewer Services | Health Services | Social and Family Services | Recreation and Cultural Services | Planning and Development | Asset Retirement Obligations | Post Retirement Benefits | 2024 Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | | | |
| Taxation | $ 10,878,069 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,878,069 |
| User fees and service charges | 57,509 | 1,094,683 | 147,254 | 301,385 | 5,976,504 | 9,633 | - | 1,405,737 | 117,639 | - | - | 9,110,344 |
| Government transfers | 1,177,500 | 2,257,579 | 2,113,973 | - | 396,466 | - | 17,729 | 80,709 | 43,232 | - | - | 6,087,188 |
| Casino revenues | 961,005 | - | - | - | - | - | - | - | - | - | - | 961,005 |
| Investment income | 651,777 | - | 68,576 | - | 568,665 | - | - | 12,212 | - | - | - | 1,301,230 |
| Municipal Accommodation Tax | 348,362 | - | - | - | - | - | - | - | - | - | - | 348,362 |
| Other municipalities | - | - | - | - | - | - | - | 158,500 | 13,144 | - | - | 171,644 |
| Licenses and permits | 17,383 | 217,294 | - | - | - | - | - | - | 15,887 | - | - | 250,564 |
| Penalties and interest on taxes | 128,541 | - | - | - | - | - | - | - | - | - | - | 128,541 |
| Contribution from developers | - | - | 462,440 | - | - | - | - | - | - | - | - | 462,440 |
| Other: | | | | | | | | | | | | |
| Rental and other income | 76,527 | 58,984 | - | - | - | - | - | 146,874 | 4,887 | - | - | 287,272 |
| Donations | 12,740 | - | - | - | - | - | - | 63,578 | 40,000 | - | - | 116,318 |
| Sales | - | - | - | - | - | - | - | - | 8,545 | - | - | 8,545 |
| Fines | - | 33,619 | - | - | - | - | - | - | - | - | - | 33,619 |
| | 14,309,413 | 3,662,159 | 2,792,243 | 301,385 | 6,941,635 | 9,633 | 17,729 | 1,867,610 | 243,334 | - | - | 30,145,141 |
| Expenses: | | | | | | | | | | | | |
| Salaries, wages and employee benefits | 929,094 | 4,509,605 | 829,693 | 117,771 | 1,140,969 | 40,010 | - | 1,276,263 | 406,828 | - | 41,940 | 9,292,173 |
| Amortization of tangible capital assets | 126,541 | 249,255 | 1,106,065 | - | 1,254,699 | - | 14,206 | 629,735 | - | - | - | 3,380,501 |
| Materials | 432,502 | 963,163 | 537,126 | 39,605 | 668,986 | 490 | - | 892,050 | 355,500 | - | - | 3,889,422 |
| Contracted services | 290,775 | 259,144 | 574,979 | 406,336 | 258,814 | 57,533 | - | 320,258 | 214,270 | (1,453,100) | - | 929,009 |
| External transfers | - | 52,265 | - | - | - | 582,585 | 573,859 | 158,957 | - | - | - | 1,367,666 |
| Rents and financial expenses | 8,767 | 12,072 | 4,261 | - | 58,832 | 56,863 | - | 22,780 | 4,255 | - | - | 167,830 |
| Interest on long-term liabilities | 57,619 | - | 41,729 | - | 45,799 | - | 2,126 | 22,864 | - | - | - | 170,137 |
| Internal transfers | - | 40,070 | - | - | (40,070) | - | - | - | - | - | - | - |
| | 1,845,298 | 6,085,574 | 3,093,853 | 563,712 | 3,388,029 | 737,481 | 590,191 | 3,322,907 | 980,853 | (1,453,100) | 41,940 | 19,196,738 |
| Annual surplus (deficit) | $ 12,464,115 | $ (2,423,415) | $ (301,610) | $ (262,327) | $ 3,553,606 | $ (727,848) | $ (572,462) | $ (1,455,297) | $ (737,519) | $ 1,453,100 | $ (41,940) | $10,948,403 |

**18. Budget figures:**

The 2025 approved budget was prepared on a cash based approach. The cash based approach includes capital expenses, repayment of long-term debt and transfers to and from reserves which are removed in the year end Consolidated Statement of Operations and Accumulated Municipal Equity. The revenues attributable to these items continue to be included in the Consolidated Statement of Operations and Accumulated Municipal Equity, resulting in a significant variance. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited consolidated financial statements.

| | 2025 Budget | 2025 Actual |
|---|---|---|
| Total revenues | $ 27,968,261 | $ 29,459,948 |
| Total expenses | 17,881,416 | 22,852,596 |
| Annual surplus | 10,086,845 | 6,607,352 |
| Amortization | – | 3,739,065 |
| Adjusted annual surplus | 10,086,845 | 10,346,417 |
| Capital expenses | (19,366,268) | (11,300,340) |
| Loss on disposal of tangible capital assets | – | 323,978 |
| Acquisition of inventory | – | (18,721) |
| Unfunded employee future benefits | – | 52,350 |
| Unfunded asset retirement obligations | – | (353,366) |
| Principal repayments | (416,005) | (364,149) |
| Proceeds from long-term debt | – | 1,300,000 |
| Decrease in operating surplus | $ (9,695,428) | $ (13,831) |
| Allocated as follows: | | |
| Year-end surplus | $ – | $ 209,297 |
| Net transfers from reserves | (9,695,428) | (223,128) |
| | $ (9,695,428) | $ (13,831) |

**19. Subsequent event:**

Subsequent to year-end, the Town approved the issuance of $12.9 million of long-term financing through Ontario Infrastructure and Lands Corporation (“OILC”). The financing comprises three debentures of $2.1 million, $4.3 million and $6.5 million, bearing interest at 4.56%, 5.02% and 4.364%, maturing in October 2041, October 2051 and October 2036, respectively.

# CORPORATION OF THE TOWN OF GANANOQUE

Schedule 1: Continuity of Reserves and Reserve Funds

Year ended December 31, 2025, with comparative information for 2024

| | 2025 Budget (note 18) | 2025 Actual | 2024 Actual |
|---|---|---|---|
| Net transfers from (to) other funds | | | |
| Transfers from operations | $ 7,224,473 | $ 7,989,401 | $ 8,872,388 |
| Transfers to capital acquisitions | (16,919,901) | (8,212,529) | (5,493,021) |
| Reserves and reserve fund balances, change in year | (9,695,428) | (223,128) | 3,379,367 |
| Reserves and reserve fund balances, beginning of year | 25,185,502 | 25,185,502 | 21,806,135 |
| Reserves and reserve fund balances, end of year | $ 15,490,074 | $ 24,962,374 | $ 25,185,502 |

Composition of Reserves and Reserve Funds

| | 2025 | 2024 |
|---|---|---|
| **Reserves set aside for specific purposes by Council:** | | |
| Reserves set aside for specific purposes by Council | | |
| Working capital | $ 647,809 | $ 647,809 |
| Contingencies | 368,155 | 323,819 |
| Elections | 24,276 | 19,176 |
| Economic development | 302,998 | 258,662 |
| Winter control | 242,400 | 242,400 |
| Business improvement area | 24,633 | 28,928 |
| Library | 66,652 | 69,190 |
| Other | 1,436,404 | 1,474,297 |
| | 3,113,327 | 3,064,281 |
| For capital purposes: | | |
| Infrastructure | 7,470,406 | 7,475,337 |
| Recreation facilities | 620,088 | 320,230 |
| Waterworks and sewer | 13,623,182 | 14,191,360 |
| Parking | 135,371 | 134,294 |
| | 21,849,047 | 22,121,221 |
| Total reserves and reserve funds | $ 24,962,374 | $ 25,185,502 |

THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

**Report Council – FIN-2026-38**

**Date:** November 18, 2026 ☐ **IN CAMERIA**

**Subject:** 2026 Third Quarter (Q3) Forecast and Budget Variance

**Author:** John Morrison, Treasurer ☒ **OPEN SESSION**

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**RECOMMENDATION:**
BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVES THE 2026 THIRD QUARTER (Q3) FORECAST AND BUDGET VARIANCE FOR INFORMATION, AS PRESENTED IN REPORT COUNCIL-FIN-2026-38.

**STRATEGIC PLAN COMMENTS:**
Sector 3 – Financial Sustainability – Strategic Initiative #1 – Ensure that Gananoque is and remains an affordable place to do business and raise a family.

**BACKGROUND**:
The purpose of this Report is to provide Council with a Q3 financial update for the period ending September 30, 2026. The report presents year-to-date actual operating results and a year-end forecast by service area and by category. It also reviews Capital Matters Pending, the Consolidated Balance Sheet, and municipal financial ratios.

This Report is intended to provide Council with a concise picture of financial performance, forecast risks, capital work in progress, and the Town's overall financial position at the end of Q3. The presentation follows the Town's service-area and category reporting structure to support transparency, comparability, and financial oversight.

**INFORMATION/DISCUSSION:**
Two views are provided: (1) budget variance and forecast by functional service, and (2) budget variance and forecast by category (revenues and expenditures). Variances reflect seasonality and timing, as some revenues and costs do not occur evenly throughout the year.

**EXECUTIVE SUMMARY**
At the end of Q3, the Town is projecting a year-end operating surplus of $206,971. This represents approximately 1.7% of the $12.54 million net operating budget and indicates that the overall operating position remains stable.

The Q3 forecast has improved by approximately $13,428 from the Q2 forecast of $193,543. Casino revenue remains the principal pressure, but the projected shortfall has narrowed from $115,486 at Q2 to $66,631. This pressure is more than offset by favourable user-fee and grant revenue projections, led by Police Services.

On the expenditure side, the only projected variance remains a $9,700 transfer to reserve relating to the projected year-end results of the Library Board ($3,400) and the BIA ($6,300). This is not a direct municipal operating service pressure.

Actual Q3 results show that the Town has recognized approximately 75.0% of budgeted revenues and incurred approximately 73.8% of budgeted expenditures, consistent with the straight-line Q3 benchmark of 75%. Results continue to be affected by billing cycles, seasonal operations, grant timing, and year-end reserve entries.

The Capital Matters Pending review identifies 112 projects with total work in progress of approximately $29.8 million, including approximately $4.21 million of approved 2026 budget deviations. At the end of Q3, approximately $7.30 million had been spent and a further $76,962 was committed, an increase in spending of approximately $3.24 million since Q2.

The Consolidated Balance Sheet shows financial assets of approximately $35.6 million and financial liabilities of approximately $14.7 million, resulting in positive net financial assets of approximately $20.9 million.

### Q3 Actual Results Compared to Budget

| Item | Q3 Actual ($000s) | Annual Budget ($000s) | % |
|---|---|---|---|
| Total Revenue | 11,695.2 | 15,584.6 | 75.0% |
| Total Expenditures | 20,765.0 | 28,127.1 | 73.8% |

The Town has recognized 75.0% of budgeted revenues and incurred 73.8% of budgeted expenditures. Both are tracking close to the 75% straight-line benchmark for the third quarter. Quarterly utility billings, grant receipts, and year-end reserve entries will continue to affect final results.

### Operating Forecast by Service Area ($000s)

### Service Area Observations

| Service Area | Q3 Actual | Budget | Projection | Variance |
|---|---|---|---|---|
| Net Taxation | (289.8) | (268.1) | (268.1) | 0.0 |
| Unconditional Grants | (961.4) | (1,281.9) | (1,281.9) | 0.0 |
| General Government | 2,908.2 | 3,549.2 | 3,590.4 | (41.1) |
| Protection to Persons & Property | 3,456.5 | 5,243.8 | 5,063.9 | 179.9 |

| Service Area | Q3 Actual | Budget | Projection | Variance |
|---|---|---|---|---|
| Transportation Services | 1,794.5 | 2,277.0 | 2,219.8 | 57.2 |
| Environmental Services | 13.8 | 366.9 | 364.8 | 2.1 |
| Health Services | 585.2 | 710.0 | 710.0 | 0.0 |
| Social & Family Services | 158.7 | 216.4 | 216.4 | 0.0 |
| Social Housing | 205.9 | 292.3 | 292.3 | 0.0 |
| Recreation & Cultural Services | 598.3 | 920.4 | 935.5 | (15.1) |
| Planning & Development | 599.8 | 516.5 | 492.4 | 24.1 |
| **Total Operating** | **9,069.8** | **12,542.5** | **12,335.5** | **207.0** |

**General Government**
General Government remains the largest forecast pressure, with a projected deficit of $41,131, an improvement of $26,558 from Q2. The primary issue continues to be Casino revenue. The 2026 budget includes $930,000, while the Q3 projection is $863,369, resulting in a projected shortfall of $66,631. This is an improvement of $48,855 from the Q2 Casino revenue forecast. The shortfall is partly offset by approximately $25,500 in favourable corporate user fees and other revenues.

**Protection to Persons and Property**
Protection to Persons and Property is forecast to be favourable by $179,906, improving from $142,482 at Q2. The variance is primarily attributable to Police Services, projected to be $175,003 favourable, including approximately $110,040 in additional police recoveries and $64,963 in unbudgeted provincial grant revenue, including $54,989 in Proceeds of Crime funding. Grant eligibility, recoverable costs, and related expenditures will continue to be monitored.

**Transportation Services**
Transportation Services is projected to be favourable by $57,168, compared with $80,441 at Q2. The variance reflects $38,000 of unbudgeted grant revenue received to date (the Q2 forecast assumed $76,000) and approximately $19,168 in additional roadway user-fee and miscellaneous revenue. Traffic Operations ($145,218 against a $127,199 budget) and Fleet and Equipment ($160,906 against $152,810) have already exceeded their annual budgets, and winter-control costs will be monitored through Q4.

**Environmental Services**
Environmental Services are projected to be favourable by $2,055 and are otherwise tracking close to budget. The Q3 actual position continues to be affected by the timing of quarterly water and wastewater billings, interest allocations, and reserve transfers.

**Health Services**
Health Services are forecast to be on budget. No significant year-end variance is currently projected.

**Social and Family Services**
Social and Family Services are forecast to be on budget.

**Social Housing**
Social Housing is forecast to be on budget.

**Recreation and Cultural Services**
Recreation and Cultural Services are now projected to be unfavourable by $15,099, compared with a favourable $21,218 at Q2. The change is primarily due to a $26,000 reduction in the transfer from reserves for Waterfront Concerts ($44,000 projected against a $70,000 budget). The forecast includes $11,600 in band concert revenue and approximately $2,700 in other net revenue, partly offset by a $3,400 transfer to reserve for the Library Board.

**Planning and Development**
Planning and Development is projected to be favourable by $24,072, up from $14,955 at Q2. The forecast includes $34,764 in development charge revenue and $9,308 in special project revenue, partly offset by the $20,000 RED Project grant that is no longer expected. A $6,300 BIA grant is offset by an equal transfer to the BIA reserve.

**Forecast by Budget Category ($000s)**

| Category | Q3 Actual | Budget | Projection | Variance |
|---|---|---|---|---|
| Taxation | (296.3) | (315.6) | (315.6) | 0.0 |
| Grants | (1,281.3) | (1,641.3) | (1,732.8) | 91.4 |
| Other Municipalities | (113.2) | (218.4) | (218.4) | 0.0 |
| Casino Revenues | (647.5) | (930.0) | (863.4) | (66.6) |
| Investment Income | (547.5) | (941.7) | (941.7) | 0.0 |
| User Fees & Other Revenues | (7,252.7) | (9,297.0) | (9,510.0) | 213.0 |
| Licences & Permits | (1,236.9) | (1,224.0) | (1,224.1) | 0.1 |
| Penalties & Interest | (102.4) | (124.0) | (124.0) | 0.0 |
| Rental, Donations & Other | (159.8) | (245.8) | (250.7) | 4.8 |
| Transfers From Other Funds | (57.7) | (527.5) | (501.5) | (26.0) |
| Internal Charges | 0.0 | (119.3) | (119.3) | 0.0 |
| **Total Revenue** | **(11,695.2)** | **(15,584.6)** | **(15,801.3)** | **216.7** |
| Salaries, Wages & Benefits | 8,414.8 | 11,182.1 | 11,182.1 | 0.0 |
| Utilities & Insurance | 919.2 | 1,319.1 | 1,319.1 | 0.0 |
| Contracted Services | 1,962.7 | 2,622.7 | 2,622.7 | 0.0 |

| Category | Q3 Actual | Budget | Projection | Variance |
|---|---|---|---|---|
| Materials & Other Expenditures | 3,198.3 | 4,345.0 | 4,345.0 | 0.0 |
| Financial Expenses | 541.6 | 964.8 | 964.8 | 0.0 |
| Transfers to Other Funds | 5,728.5 | 7,693.5 | 7,703.2 | (9.7) |
| **Total Expenditures** | **20,765.0** | **28,127.1** | **28,136.8** | **(9.7)** |
| **Total Operating** | **9,069.8** | **12,542.5** | **12,335.5** | **207.0** |

**Revenue Observations**
Total revenues are projected to be $216,671 above budget by year-end. The most significant remaining pressure is Casino revenue, projected to be $66,631 below budget. At Q3, the Town has recognized $647,527, representing approximately 69.6% of the annual Casino revenue budget of $930,000.

The Casino revenue shortfall is more than offset by favourable projections in other revenue categories:

| Revenue Category | Projected Surplus / (Deficit) |
|---|---|
| Grants | $91,438 |
| User Fees & Other Revenues | $212,981 |
| Licences & Permits | $73 |
| Rental, Donations & Other | $4,809 |
| Casino Revenues | ($66,631) |
| Transfers From Other Funds | ($26,000) |
| **Net Revenue Variance** | **$216,671** |

Casino revenue and the reduced Waterfront Concerts reserve transfer are the principal revenue pressures; however, user-fee and grant revenues currently more than offset them.

**Expenditure Observations**
Total expenditures are projected to be $9,700 over budget by year-end. This variance relates to transfers to reserve for the Library Board ($3,400) and the BIA ($6,300). These transfers preserve the projected results within those entities and should not be interpreted as a direct municipal operating service pressure.

Municipal operating expenditures are otherwise forecast to remain on budget. At the end of Q3, the Town had incurred 73.8% of budgeted expenditures, compared with the straight-line benchmark of 75%. Salaries, wages and benefits were at 75.3% and will be monitored, while utilities and insurance (69.7%), contracted services (74.8%), materials and other expenditures (73.6%), and financial expenses (56.1%) remained at or below the benchmark.

Several individual lines have already exceeded their annual budgets and are currently being absorbed within category totals. These include Council legal services ($326,473 against a $150,000 budget), Recreation and Active Special Events ($145,436 against $100,000),

Traffic Operations ($145,218 against $127,199), and corporate software services ($46,580 against $11,800). Legal services across all departments total $365,905 against a combined budget of $230,300. Further spending on these lines in Q4 would reduce the projected surplus.

**Capital Matters Pending / Work in Progress**
Staff reviewed the Town's Capital Matters Pending schedule. These are approved capital projects carried forward from prior years, included in the 2026 capital budget, or adjusted through Council-approved 2026 budget deviations.

At the end of Q3, 112 projects were identified with total work in progress of $29,796,041. This includes $6,921,240 carried forward, $18,662,934 in the approved 2026 capital budget, and $4,211,867 in approved 2026 budget deviations. Year-to-date expenditures were $7,295,799, with a further $76,962 committed.

Approximately 24.7% of the capital work plan was spent or committed at September 30, leaving $22,423,280 to be completed. With one quarter remaining, a significant portion of the 2026 capital program is expected to carry forward into 2027 as projects proceed through procurement and construction.

**Capital Work in Progress by Service Area ($000s)**

| Service Area | | WIP | Deviations | Spent / Committed | Remaining |
|---|---|---|---|---|---|
| General Government – Rental | | 1,105 | 972 | 692 | 412 |
| General Government | | 469 | 38 | 85 | 384 |
| Protection | | 221 | 0 | 110 | 111 |
| Transportation | | 9,084 | 2,302 | 2,426 | 6,658 |
| Environmental | | 17,406 | 900 | 3,226 | 14,180 |
| Recreation | | 133 | 0 | 81 | 52 |
| Marina | | 658 | 0 | 644 | 14 |
| Arena | | 664 | 0 | 103 | 561 |
| Planning | | 56 | 0 | 4 | 53 |
| **Total** | | **29,796** | **4,212** | **7,373** | **22,423** |

**Capital Matters Pending Observations**
The capital program remains at $29.8 million at Q3, unchanged from Q2, with no new budget deviations added during the quarter. Spending increased by approximately $3.24 million during Q3, bringing total expenditures and commitments to $7.37 million, or 24.7% of the work plan.

The largest deviations are the Arthur Street road and sidewalk reconstruction ($1.22 million), Arthur Street storm sewer replacement ($1.00 million), Kinsmen renovations ($972,082), and the EEPS upgrade project ($900,000). Together, these four items account for approximately $4.09 million, or 97% of total deviations.

Environmental Services remains the largest capital area at $17.41 million. Q3 expenditures total $3.15 million, with a further $76,962 committed on the EEPS upgrade, leaving $14.18 million. The EEPS upgrade accounts for $2.75 million of spending to date. Several major 2026 projects have not yet incurred expenditures, including Lagoon Sludge Removal ($3.23 million), the Arthur Street watermain and sewermain replacements ($1.95 million combined), and the Watermain Relining Pilot Project ($1.00 million).

Transportation Services is the second-largest capital area at $9.08 million, including $2.30 million of budget deviations. Q3 expenditures total $2.43 million, leaving $6.66 million. The Arthur Street road, sidewalk, and storm sewer projects ($4.46 million combined) have recorded $40,716 in spending to date, and no expenditures have been recorded for the Unit 118 vacuum truck replacement ($426,968).

General Government – Rental Properties includes $972,082 added for the Kinsmen renovation project. Total work in progress is $1.10 million, with $692,491 spent on the Kinsmen renovation at Q3.

Marina projects are substantially advanced: $644,453 of the $658,144 work plan has been spent, leaving $13,692. Individual Marina project lines include overages that are offset within the overall Marina program and should be resolved through final project close-out.

Several project lines show expenditures above their individual amended budgets, including the King Street Pedestrian Bridge removal ($71,338 over), Storm Sewer Master Plan Study ($19,115), Old Pumphouse – 110 Kate Street renovations ($11,369), Library & Visitor Centre umbrella shelter ($10,311, unbudgeted), Town Gates rehabilitation ($5,479), Unit 134 Trackless ($2,900), Fire Rescue 5 ($1,905), Falcon trailer ($827), and NG 911 ($578). Excluding the Marina program, these overages total approximately $123,822. Staff will reconcile these project-level overages and identify any required funding or authorization adjustments before close-out.

**Consolidated Balance Sheet Review**

Staff reviewed the Consolidated Balance Sheet for the period ending September 30, 2026. The balance sheet provides a broader view of the Town's financial position, including cash, receivables, liabilities, reserves, debt, tangible capital assets, and accumulated surplus.

At September 30, 2026, financial assets totalled $35.6 million and financial liabilities totalled $14.7 million, resulting in net financial assets of approximately $20.9 million. Net financial assets were essentially unchanged from September 2025, decreasing by approximately $18,358.

**Consolidated Balance Sheet Highlights ($000s)**

| Balance Sheet Item | 2025 | 2026 | Change |
|---|---|---|---|
| Cash & Cash Equivalents | 26,342.3 | 28,624.2 | 2,281.9 |
| Taxes Receivable | 3,518.1 | 4,034.2 | 516.1 |
| Utility Receivable | 1,730.3 | 1,822.7 | 92.4 |

| Balance Sheet Item | 2025 | 2026 | Change |
|---|---|---|---|
| Accounts Receivable | 1,030.9 | 1,103.7 | 72.7 |
| Total Financial Assets | 32,621.6 | 35,584.8 | 2,963.1 |
| Financial Liabilities | (11,702.8) | (14,684.2) | (2,981.5) |
| Long-term Debt | (5,087.2) | (6,023.0) | (935.9) |
| Net Financial Assets | 20,918.9 | 20,900.5 | (18.4) |
| Reserves & Reserve Funds | 30,807.8 | 30,745.5 | (62.3) |
| Tangible Capital Assets | 80,763.1 | 88,000.4 | 7,237.3 |
| Accumulated Surplus | 102,138.0 | 109,372.6 | 7,234.6 |

**Balance Sheet Observations**
Cash and cash equivalents increased by approximately $2.28 million to $28.62 million, supporting short-term liquidity and capital cash-flow requirements.

Total financial assets increased by approximately $2.96 million to $35.58 million. Taxes receivable increased by $516,078 to $4.03 million, while utility and accounts receivable increased modestly.

Financial liabilities increased by approximately $2.98 million to $14.68 million, primarily due to higher accounts payable and accrued liabilities (up $2.23 million, including trade payables, contract holdbacks, and site plan/subdivision deposits) and an increase in long-term debt.

Long-term debt increased by approximately $935,851 to $6.02 million, reflecting the new $1.30 million OILC Marina docks debenture net of principal repayments. Despite this increase, financial assets exceed financial liabilities by approximately $20.90 million.

Tangible capital assets increased by approximately $7.24 million to $88.00 million, reflecting continued infrastructure investment, including $12.28 million of work in progress.

Accumulated surplus increased by approximately $7.23 million to $109.37 million. Reserves and reserve funds were broadly stable year over year at $30.75 million.

## Municipal Ratio Analysis

| Ratio | Calculation | 2026 Result | Observation |
|---|---|---|---|
| Liquidity | Financial assets ÷ liabilities | 2.42:1 | Strong coverage; 2025 was 2.79:1. |
| Cash Coverage | Cash & equivalents ÷ liabilities | 1.95:1 | Strong cash coverage; 2025 was 2.25:1. |
| Net Financial Assets | Assets less liabilities | $20.90M | Positive; essentially unchanged from September 2025. |
| Debt / Financial Assets | Long-term debt ÷ financial assets | 16.9% | Up from 15.6% in September 2025. |
| Debt / Accumulated Surplus | Long-term debt ÷ accumulated surplus | 5.5% | Debt remains modest relative to total surplus. |

| Ratio | Calculation | 2026 Result | Observation |
|---|---|---|---|
| Reserves / Financial Assets | Reserves ÷ financial assets | 86.4% | Down from 94.4% as financial assets grew. |
| TCA Growth | 2026 TCA less 2025 TCA | $7.24M | Reflects continued capital investment. |

**Ratio Analysis Observations**

The Town's liquidity position remains strong. Financial assets equal 2.42 times financial liabilities, compared with 2.79 times at September 2025. The lower ratio reflects growth in liabilities, but coverage remains substantial.

Cash and cash equivalents equal 1.95 times financial liabilities, compared with 2.25 times in September 2025. Cash resources remain sufficient to support operating obligations and the timing of capital expenditures.

The Town remains in a positive net financial asset position of $20.90 million, essentially unchanged year over year.

Long-term debt represents 16.9% of financial assets and 5.5% of accumulated surplus. Both ratios remain manageable in relation to the Town's financial position. Budgeted debt servicing costs represent approximately 4.2% of budgeted revenue, compared with 3.5% in 2025.

Reserves and reserve funds total approximately $30.75 million and equal 86.4% of financial assets. The balance is broadly unchanged year over year; the ratio declined because total financial assets increased.

The $7.24 million increase in tangible capital assets is consistent with the Town's continuing infrastructure program. The significant remaining capital work plan will require continued monitoring of cash flow, debt, grants, and reserve funding.

**Overall Financial Observations**

- The Town's Q3 operating position is generally stable.
- The operating forecast projects a surplus of $206,971, an improvement of approximately $13,428 from the Q2 forecast.
- Casino revenue remains the main operating pressure, projected to be $66,631 below budget, an improvement of $48,855 from Q2.
- Favourable user-fee and grant projections, led by Police Services, more than offset the Casino revenue pressure.
- The only projected expenditure variance is a $9,700 transfer to reserve for the Library Board and BIA; however, several lines, notably legal services, have exceeded annual budgets and will be monitored through year-end.
- Capital work in progress totals $29.8 million, of which $7.37 million (24.7%) has been spent or committed; $22.42 million remains to be completed.
- The Consolidated Balance Sheet shows strong liquidity, positive net financial assets of $20.90 million, substantial reserves, and manageable debt.

**APPLICABLE POLICY/LEGISLATION:**
2026 Mayor's Deemed Budget

**FINANCIAL CONSIDERATIONS / GRANT OPPORTUNITIES:**
The Q3 financial update indicates that the Town remains in a stable financial position and is forecasting a year-end operating surplus of approximately $206,971. The forecast is subject to normal year-end adjustments and continued monitoring of Casino revenue, grants, user fees, legal costs, and seasonal expenditures.

The Town continues to maintain strong liquidity, positive net financial assets, manageable debt, and substantial reserves. Capital work in progress totals $29.8 million, and a significant portion of the remaining $22.4 million is expected to carry forward into 2027.

Staff will continue to monitor Casino revenue, grant and user-fee revenues, operating expenditures, legal costs, capital project overages, purchase-order commitments, debt, cash flow, and reserve balances through year-end.

**CONSULTATIONS:**
Senior Management.

**ATTACHMENTS:**
Attachment 1: 2026 Q3 Budget Variance by Service
Attachment 2: 2026 Q3 Budget Variance by Category
Attachment 3: 2026 Q3 Consolidated Balance Sheet
Attachment 4: 2026 Q3 Capital Matters Pending
Attachment 5: Accounts Payable July 1st to September 30th, 2026

| | |
|---|---|
| **APPROVAL** | _____<br>John Morrison, Treasurer<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions are in compliance with Council's own policies and guidelines and the *Municipal Act* and regulations.<br><br>_____<br>Melanie Kirkby, CAO |

# TOWN OF GANANOQUE

## BUDGET VARIANCE BY SERVICE

**For Period Ending 30-Sep-2026**

Report Council-FIN-2026-38, Attachment 1

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| **Net Taxation** | | | | | | | | |
| Supplemental & omitted assessment | -6,028.94 | -25,000.00 | -18,971.06 | 0.76 | -5,034.75 | -25,000.00 | -19,965.25 | 0.80 |
| PILs | -290,572.55 | -272,962.00 | 17,610.55 | -0.06 | -291,233.32 | -290,573.00 | 660.32 | 0.00 |
| MOS/357/358/ARB | 173,677.62 | 47,500.00 | -126,177.62 | -2.66 | 6,470.87 | 47,500.00 | 41,029.13 | 0.86 |
| **Total Net Taxation** | **-122,923.87** | **-250,462.00** | **-127,538.13** | **0.51** | **-289,797.20** | **-268,073.00** | **21,724.20** | **-0.08** |
| **Unconditional Grants** | | | | | | | | |
| OMPF | -883,125.00 | -1,177,500.00 | -294,375.00 | 0.25 | -961,425.00 | -1,281,900.00 | -320,475.00 | 0.25 |
| **Total Unconditional Grants** | **-883,125.00** | **-1,177,500.00** | **-294,375.00** | **0.25** | **-961,425.00** | **-1,281,900.00** | **-320,475.00** | **0.25** |
| **General government** | | | | | | | | |
| User fees and service charges | -50,788.20 | -52,500.00 | -1,711.80 | 0.03 | -55,349.70 | -73,465.00 | -18,115.30 | 0.25 |
| Casino Revenue | -689,948.00 | -1,200,000.00 | -510,052.00 | 0.43 | -647,527.00 | -930,000.00 | -282,473.00 | 0.30 |
| Investments | -627,753.73 | -500,000.00 | 127,753.73 | -0.26 | -547,477.66 | -752,830.00 | -205,352.34 | 0.27 |
| Penalities and interest on taxes | -92,979.90 | -120,000.00 | -27,020.10 | 0.23 | -102,374.48 | -124,000.00 | -21,625.52 | 0.17 |
| Rental & other income | -145,683.06 | -188,820.00 | -43,136.94 | 0.23 | -176,365.35 | -215,137.00 | -38,771.65 | 0.18 |
| Transfer from reserves & reserve funds | 0.00 | -141,145.00 | -141,145.00 | 1.00 | 0.00 | -141,145.00 | -141,145.00 | 1.00 |
| Council expenditures | 182,973.98 | 170,365.00 | -12,608.98 | -0.07 | 467,506.83 | 317,838.00 | -149,668.83 | -0.47 |
| Corporate expenditures | 2,851,566.29 | 4,088,422.00 | 1,236,855.71 | 0.30 | 2,998,535.81 | 4,080,328.00 | 1,081,792.19 | 0.27 |
| Elections expenditures | 5,729.04 | 13,780.00 | 8,050.96 | 0.58 | 14,651.47 | 30,452.00 | 15,800.53 | 0.52 |
| IT expenditures | 157,343.58 | 208,145.00 | 50,801.42 | 0.24 | 145,107.92 | 220,000.00 | 74,892.08 | 0.34 |
| Town Hall expenditures | 156,572.31 | 231,252.00 | 74,679.69 | 0.32 | 143,316.54 | 225,407.00 | 82,090.46 | 0.36 |
| Buildings & other properties | 583,065.63 | 765,401.00 | 182,335.37 | 0.24 | 598,225.08 | 836,926.00 | 238,700.92 | 0.29 |
| MPAC | 54,729.00 | 73,380.00 | 18,651.00 | 0.25 | 56,273.31 | 74,850.00 | 18,576.69 | 0.25 |
| **Total General government** | **2,384,826.94** | **3,348,280.00** | **963,453.06** | **0.29** | **2,894,522.77** | **3,549,224.00** | **654,701.23** | **0.18** |
| **Protection to Persons & Property** | | | | | | | | |
| Fire Services revenues | -29,485.67 | -14,500.00 | 14,985.67 | -1.03 | -23,418.09 | -30,000.00 | -6,581.91 | 0.22 |
| Police Services revenues | -981,212.71 | -1,322,520.00 | -341,307.29 | 0.26 | -1,112,660.06 | -1,289,429.00 | -176,768.94 | 0.14 |
| Building permits & inspections | -128,030.35 | -175,000.00 | -46,969.65 | 0.27 | -181,253.76 | -150,800.00 | 30,453.76 | -0.20 |
| Animal Control revenues | -7,325.00 | -8,350.00 | -1,025.00 | 0.12 | -5,982.94 | -7,500.00 | -1,517.06 | 0.20 |
| By-Law enforcement revenues | -2,857.98 | -2,000.00 | 857.98 | -0.43 | 0.00 | -3,000.00 | -3,000.00 | 1.00 |
| Fire Services expenditures | 738,966.85 | 1,034,962.00 | 295,995.15 | 0.29 | 759,835.72 | 1,107,421.00 | 347,585.28 | 0.31 |
| EMS Builiding expenditures | 227,568.31 | 314,090.00 | 86,521.69 | 0.28 | 232,423.75 | 315,732.00 | 83,308.25 | 0.26 |
| Police Services expenditures | 3,272,652.82 | 4,562,826.00 | 1,290,173.18 | 0.28 | 3,405,845.78 | 4,695,808.00 | 1,289,962.22 | 0.27 |
| Building Inspections | 163,022.83 | 308,452.00 | 145,429.17 | 0.47 | 217,186.96 | 341,982.00 | 124,795.04 | 0.36 |
| Animal Control expenditures | 15,527.12 | 27,300.00 | 11,772.88 | 0.43 | 12,649.36 | 27,100.00 | 14,450.64 | 0.53 |
| ByLaw Enforcement expenditures | 53,879.93 | 72,259.00 | 18,379.07 | 0.25 | 49,168.94 | 78,725.00 | 29,556.06 | 0.38 |
| Crossing Guards expenditiures | 26,853.53 | 50,306.00 | 23,452.47 | 0.47 | 30,014.99 | 53,115.00 | 23,100.01 | 0.43 |
| Emergency Prepardness expenses | 872.80 | 3,500.00 | 2,627.20 | 0.75 | 250.28 | 3,500.00 | 3,249.72 | 0.93 |
| Conservation Authority | 55,085.69 | 55,085.00 | -0.69 | 0.00 | 59,113.10 | 59,113.00 | -0.10 | 0.00 |
| Community Safety & Wellbeing | 28,825.00 | 42,000.00 | 13,175.00 | 0.31 | 13,298.24 | 42,000.00 | 28,701.76 | 0.68 |
| **Total Protection to Persons & Property** | **3,434,343.17** | **4,948,410.00** | **1,514,066.83** | **0.31** | **3,456,472.27** | **5,243,767.00** | **1,787,294.73** | **0.34** |

# BUDGET VARIANCE BY SERVICE

**For Period Ending 30-Sep-2026**

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| **Transportation services** | | | | | | | | |
| User fees & services charges | -127,582.37 | 0.00 | 127,582.37 | 0.00 | -57,168.44 | 0.00 | 57,168.44 | 0.00 |
| Transfer from reserves & internal chrg | 0.00 | -161,529.00 | -161,529.00 | 1.00 | 0.00 | -176,313.00 | -176,313.00 | 1.00 |
| Parking Fines & other revenues | -153,582.82 | -150,500.00 | 3,082.82 | -0.02 | -147,989.31 | -145,000.00 | 2,989.31 | -0.02 |
| Transportation | 195,282.60 | 239,226.00 | 43,943.40 | 0.18 | 190,412.31 | 208,395.00 | 17,982.69 | 0.09 |
| Fleet & Equipment | 138,588.86 | 186,300.00 | 47,711.14 | 0.26 | 160,906.34 | 152,810.00 | -8,096.34 | -0.05 |
| Roadways | 699,306.84 | 872,232.00 | 172,925.16 | 0.20 | 825,085.94 | 1,044,986.00 | 219,900.06 | 0.21 |
| Bridges & culverts | 15,629.75 | 7,529.00 | -8,100.75 | -1.08 | 10,657.53 | 15,173.00 | 4,515.47 | 0.30 |
| Roadside maintenance | 189,062.11 | 229,932.00 | 40,869.89 | 0.18 | 167,987.74 | 319,314.00 | 151,326.26 | 0.47 |
| Hardtop | 118,323.94 | 112,531.00 | -5,792.94 | -0.05 | 99,873.98 | 134,318.00 | 34,444.02 | 0.26 |
| Gravel roads | 18,814.41 | 25,560.00 | 6,745.59 | 0.26 | 23,465.61 | 26,996.00 | 3,530.39 | 0.13 |
| Traffic operations | 95,124.46 | 117,699.00 | 22,574.54 | 0.19 | 145,217.84 | 127,199.00 | -18,018.84 | -0.14 |
| Winter Control | 168,609.79 | 227,970.00 | 59,360.21 | 0.26 | 194,142.15 | 240,093.00 | 45,950.85 | 0.19 |
| Parking | 44,086.05 | 69,100.00 | 25,013.95 | 0.36 | 34,137.68 | 83,600.00 | 49,462.32 | 0.59 |
| Steet Lighting | 214,545.28 | 231,566.00 | 17,020.72 | 0.07 | 147,797.45 | 235,408.00 | 87,610.55 | 0.37 |
| **Total Transportation services** | **1,616,208.90** | **2,007,616.00** | **391,407.10** | **0.19** | **1,794,526.82** | **2,266,979.00** | **472,452.18** | **0.21** |
| **Environmental services** | | | | | | | | |
| Waste collection revenues | -175,240.00 | -248,600.00 | -73,360.00 | 0.30 | -200,855.00 | -236,500.00 | -35,645.00 | 0.15 |
| Recycling revenues | -28,589.49 | -14,752.00 | 13,837.49 | -0.94 | -472.50 | 0.00 | 472.50 | 0.00 |
| Wastewater revenues | -2,030,000.99 | -2,748,583.00 | -718,582.01 | 0.26 | -2,658,903.07 | -3,698,107.00 | -1,039,203.93 | 0.28 |
| Water revenues | -2,666,990.87 | -3,390,255.00 | -723,264.13 | 0.21 | -2,134,065.02 | -2,705,539.00 | -571,473.98 | 0.21 |
| Waste collection | 252,589.07 | 351,142.00 | 98,552.93 | 0.28 | 278,837.50 | 377,770.00 | 98,932.50 | 0.26 |
| Recycling | 28,403.92 | 84,750.00 | 56,346.08 | 0.66 | 3,283.71 | 46,000.00 | 42,716.29 | 0.93 |
| Storm Water | 0.00 | 60,144.00 | 60,144.00 | 1.00 | 0.00 | 189,614.00 | 189,614.00 | 1.00 |
| Wastewater collection & treatment | 2,044,780.25 | 2,717,740.00 | 672,959.75 | 0.25 | 2,516,623.42 | 3,479,361.00 | 962,737.58 | 0.28 |
| Water distribution & treatment | 2,509,904.42 | 3,290,191.00 | 780,286.58 | 0.24 | 2,126,003.87 | 2,803,285.00 | 677,281.13 | 0.24 |
| Utility Fleet & Equipment | 109,265.61 | 130,907.00 | 21,641.39 | 0.17 | 83,365.34 | 121,000.00 | 37,634.66 | 0.31 |
| **Total Environmental services** | **44,121.92** | **232,684.00** | **188,562.08** | **0.81** | **13,818.25** | **376,884.00** | **363,065.75** | **0.96** |
| **Health services** | | | | | | | | |
| Physician recruitment funding | -37,129.62 | -136,500.00 | -99,370.38 | 0.73 | -31,725.09 | -136,500.00 | -104,774.91 | 0.77 |
| Joint Services allocation | -2,693.50 | -3,515.00 | -821.50 | 0.23 | -9,128.32 | -3,652.00 | 5,476.32 | -1.50 |
| Health Unit | 81,134.04 | 91,720.00 | 10,585.96 | 0.12 | 64,612.16 | 95,411.00 | 30,798.84 | 0.32 |
| Ambulance Services | 398,063.66 | 521,614.00 | 123,550.34 | 0.24 | 427,885.22 | 559,809.00 | 131,923.78 | 0.24 |
| Physician recruitment | 148,231.70 | 190,530.00 | 42,298.30 | 0.22 | 133,573.59 | 194,956.00 | 61,382.41 | 0.31 |
| **Total Health services** | **587,606.28** | **663,849.00** | **76,242.72** | **0.11** | **585,217.56** | **710,024.00** | **124,806.44** | **0.18** |
| **Social & family services** | | | | | | | | |
| St Lawerance Lodge revenues | -17,443.10 | -15,150.00 | 2,293.10 | -0.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| Child Care | 29,476.20 | 43,221.00 | 13,744.80 | 0.32 | 35,853.41 | 41,267.00 | 5,413.59 | 0.13 |
| St Lawerance Lodge | 79,721.67 | 86,211.00 | 6,489.33 | 0.08 | 39,942.00 | 53,256.00 | 13,314.00 | 0.25 |
| Social & family services | 87,050.73 | 116,304.00 | 29,253.27 | 0.25 | 82,887.01 | 121,871.00 | 38,983.99 | 0.32 |

# BUDGET VARIANCE BY SERVICE

**For Period Ending 30-Sep-2026**

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| **Total Social & family services** | **178,805.50** | **230,586.00** | **51,780.50** | **0.22** | **158,682.42** | **216,394.00** | **57,711.58** | **0.27** |
| **Social Housing** | | | | | | | | |
| Social Housing | 207,985.97 | 277,315.00 | 69,329.03 | 0.25 | 205,905.05 | 292,318.00 | 86,412.95 | 0.30 |
| **Total Social Housing** | **207,985.97** | **277,315.00** | **69,329.03** | **0.25** | **205,905.05** | **292,318.00** | **86,412.95** | **0.30** |
| **Recreation & cultural services** | | | | | | | | |
| Donations, Rentals & other income | -4,602.96 | -13,180.00 | -8,577.04 | 0.65 | -19,117.89 | -30,800.00 | -11,682.11 | 0.38 |
| Park & playground income | -23,591.74 | -12,700.00 | 10,891.74 | -0.86 | -19,687.49 | -20,000.00 | -312.51 | 0.02 |
| Baseball & other field income | -3,546.45 | -4,400.00 | -853.55 | 0.19 | -2,372.00 | -2,650.00 | -278.00 | 0.10 |
| Arena Facility income | -270,433.86 | -477,495.00 | -207,061.14 | 0.43 | -292,524.76 | -489,621.00 | -197,096.24 | 0.40 |
| GBM Rink income | -3,037.00 | -6,000.00 | -2,963.00 | 0.49 | -1,765.00 | -5,400.00 | -3,635.00 | 0.67 |
| Marina Facility income | -1,208,172.31 | -1,180,238.00 | 27,934.31 | -0.02 | -1,334,107.44 | -1,380,061.00 | -45,953.56 | 0.03 |
| Cummunity Grant funding | -1,776.14 | -85,000.00 | -83,223.86 | 0.98 | 0.00 | -46,500.00 | -46,500.00 | 1.00 |
| Library funding | -199,109.40 | -278,518.00 | -79,408.60 | 0.29 | -226,404.79 | -310,155.00 | -83,750.21 | 0.27 |
| Recreation & Active Special Events | -12,000.00 | -40,000.00 | -28,000.00 | 0.70 | -69,700.00 | -82,000.00 | -12,300.00 | 0.15 |
| Recreation expenditures | 51,988.98 | 67,084.00 | 15,095.02 | 0.23 | 77,976.35 | 118,429.00 | 40,452.65 | 0.34 |
| Parks | 386,473.91 | 507,121.00 | 120,647.09 | 0.24 | 396,557.28 | 541,794.00 | 145,236.72 | 0.27 |
| Fleet & Equipment | 22,356.15 | 42,500.00 | 20,143.85 | 0.47 | 17,654.41 | 42,500.00 | 24,845.59 | 0.58 |
| Baseball Fields | 1,785.24 | 7,665.00 | 5,879.76 | 0.77 | 3,030.46 | 5,128.00 | 2,097.54 | 0.41 |
| Arena Facility | 526,870.04 | 761,806.00 | 234,935.96 | 0.31 | 600,536.57 | 859,047.00 | 258,510.43 | 0.30 |
| GBM Rink | 33,713.53 | 47,195.00 | 13,481.47 | 0.29 | 35,731.91 | 48,636.00 | 12,904.09 | 0.27 |
| Recreation & Active Speciial Events | 29,959.67 | 85,335.00 | 55,375.33 | 0.65 | 145,436.32 | 100,000.00 | -45,436.32 | -0.45 |
| Non Town Events | 7,553.93 | 1,500.00 | -6,053.93 | -4.04 | 12,633.52 | 1,500.00 | -11,133.52 | -7.42 |
| Trails | 2,951.75 | 17,310.00 | 14,358.25 | 0.83 | 10,600.48 | 22,546.00 | 11,945.52 | 0.53 |
| Marina | 778,091.50 | 991,518.00 | 213,426.50 | 0.22 | 1,010,501.82 | 1,191,341.00 | 180,839.18 | 0.15 |
| Library | 207,543.79 | 278,518.00 | 70,974.21 | 0.25 | 240,660.46 | 310,155.00 | 69,494.54 | 0.22 |
| Community Grants | 65,869.63 | 85,000.00 | 19,130.37 | 0.23 | 26,409.17 | 46,500.00 | 20,090.83 | 0.43 |
| **Total Recreation & cultural services** | **388,888.26** | **795,021.00** | **406,132.74** | **0.51** | **612,049.38** | **920,389.00** | **308,339.62** | **0.34** |
| **Planning & development** | | | | | | | | |
| Planning & Zoning Fees | -56,808.26 | -44,056.00 | 12,752.26 | -0.29 | -24,632.59 | -33,500.00 | -8,867.41 | 0.26 |
| Committee of Adjustment funding | -1,250.00 | -2,000.00 | -750.00 | 0.38 | 0.00 | -1,500.00 | -1,500.00 | 1.00 |
| Economic development funding | -11,281.77 | -50,540.00 | -39,258.23 | 0.78 | -13,387.16 | -50,045.00 | -36,657.84 | 0.73 |
| Residential Development | -40,567.24 | 0.00 | 40,567.24 | 0.00 | -34,763.75 | 0.00 | 34,763.75 | 0.00 |
| Municipal Accomodation Tax | -119,754.59 | -415,000.00 | -295,245.41 | 0.71 | -142,102.18 | -400,000.00 | -257,897.82 | 0.64 |
| Vistor Centre | -113,032.58 | -134,908.00 | -21,875.42 | 0.16 | -106,964.96 | -132,675.00 | -25,710.04 | 0.19 |
| Arts, Culture & Hertiage Special Event | -51,600.00 | -50,000.00 | 1,600.00 | -0.03 | 0.00 | -58,000.00 | -58,000.00 | 1.00 |
| RED Project/TLTI funding | 0.00 | -30,000.00 | -30,000.00 | 1.00 | 0.00 | -40,000.00 | -40,000.00 | 1.00 |
| BIA Levy & other revenue | -56,559.95 | -77,070.00 | -20,510.05 | 0.27 | -61,237.80 | -71,867.50 | -10,629.70 | 0.15 |
| Planning & Zoning | 132,381.45 | 191,440.00 | 59,058.55 | 0.31 | 155,885.22 | 216,927.00 | 61,041.78 | 0.28 |
| Committee of Adjustment | 1,910.11 | 3,950.00 | 2,039.89 | 0.52 | 2,486.24 | 5,150.00 | 2,663.76 | 0.52 |
| Economic Development | 120,765.01 | 189,746.00 | 68,980.99 | 0.36 | 142,955.31 | 205,994.00 | 63,038.69 | 0.31 |
| Rural Economic Development / TLTI | 121.09 | 30,000.00 | 29,878.91 | 1.00 | 0.00 | 40,000.00 | 40,000.00 | 1.00 |

# BUDGET VARIANCE BY SERVICE

**For Period Ending 30-Sep-2026**

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| Tourism | 147.64 | 0.00 | -147.64 | 0.00 | 1,368.65 | 0.00 | -1,368.65 | 0.00 |
| MAT Administration | 332,569.89 | 415,000.00 | 82,430.11 | 0.20 | 355,619.65 | 400,000.00 | 44,380.35 | 0.11 |
| Vistor Centre | 205,559.59 | 237,429.00 | 31,869.41 | 0.13 | 205,152.28 | 247,747.00 | 42,594.72 | 0.17 |
| Forestry progam | 4,385.36 | 0.00 | -4,385.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Arts, Culture & Hertiage Special Event | 128,392.99 | 96,350.00 | -32,042.99 | -0.33 | 76,976.14 | 116,405.00 | 39,428.86 | 0.34 |
| BIA | 28,422.15 | 77,070.00 | 48,647.85 | 0.63 | 42,472.46 | 71,867.50 | 29,395.04 | 0.41 |
| **Total Planning & development** | **503,800.89** | **437,411.00** | **-66,389.89** | **-0.15** | **599,827.51** | **516,503.00** | **-83,324.51** | **-0.16** |
| **Total OPERATING** | **8,340,538.96** | **11,513,210.00** | **3,172,671.04** | **0.28** | **9,069,799.83** | **12,542,509.00** | **3,472,709.17** | **0.28** |

# TOWN OF GANANOQUE

## BUDGET VARIANCE BY CATEGORY

**For Period Ending 30-Sep-2026**

Report Council-FIN-2026-38, Attachment 2

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| **REVENUE** | | | | | | | | |
| **Taxation** | | | | | | | | |
| Supplemental & ommitted assessment | -6,028.94 | -25,000.00 | 18,971.06 | -0.76 | -5,034.75 | -25,000.00 | 19,965.25 | -0.80 |
| PILs | -290,572.55 | -272,962.00 | -17,610.55 | 0.06 | -291,233.32 | -290,573.00 | -660.32 | 0.00 |
| **Total Taxation** | **-296,601.49** | **-297,962.00** | **1,360.51** | **0.00** | **-296,268.07** | **-315,573.00** | **19,304.93** | **-0.06** |
| **Grants** | | | | | | | | |
| OMFP | -883,125.00 | -1,177,500.00 | 294,375.00 | -0.25 | -961,425.00 | -1,281,900.00 | 320,475.00 | -0.25 |
| Other Ontario grants | -217,472.72 | -399,595.00 | 182,122.28 | -0.46 | -319,356.67 | -358,526.00 | 39,169.33 | -0.11 |
| Other Federal grants | -766.50 | -758.00 | -8.50 | 0.01 | -496.60 | -900.00 | 403.40 | -0.45 |
| **Total Grants** | **-1,101,364.22** | **-1,577,853.00** | **476,488.78** | **-0.30** | **-1,281,278.27** | **-1,641,326.00** | **360,047.73** | **-0.22** |
| **From other municipalities** | | | | | | | | |
| Other municipalities | -109,170.35 | -223,853.00 | 114,682.65 | -0.51 | -113,216.96 | -218,410.00 | 105,193.04 | -0.48 |
| **Total From other municipalities** | **-109,170.35** | **-223,853.00** | **114,682.65** | **-0.51** | **-113,216.96** | **-218,410.00** | **105,193.04** | **-0.48** |
| **Casino revenues** | | | | | | | | |
| Casino Revenue | -689,948.00 | -1,200,000.00 | 510,052.00 | -0.43 | -647,527.00 | -930,000.00 | 282,473.00 | -0.30 |
| **Total Casino revenues** | **-689,948.00** | **-1,200,000.00** | **510,052.00** | **-0.43** | **-647,527.00** | **-930,000.00** | **282,473.00** | **-0.30** |
| **Investment Income** | | | | | | | | |
| Investment income | -627,753.73 | -685,530.00 | 57,776.27 | -0.08 | -547,477.66 | -941,669.00 | 394,191.34 | -0.42 |
| **Total Investment Income** | **-627,753.73** | **-685,530.00** | **57,776.27** | **-0.08** | **-547,477.66** | **-941,669.00** | **394,191.34** | **-0.42** |
| **User fees & other revenues** | | | | | | | | |
| General government | -73,951.06 | -71,600.00 | -2,351.06 | 0.03 | -85,942.53 | -88,600.00 | 2,657.47 | -0.03 |
| Protection to Persons & Property | -940,700.96 | -1,142,973.00 | 202,272.04 | -0.18 | -1,056,024.38 | -1,137,893.00 | 81,868.62 | -0.07 |
| Transportation services | -219,688.37 | -100,000.00 | -119,688.37 | 1.20 | -103,117.19 | -95,000.00 | -8,117.19 | 0.09 |
| Environmental services | -175,920.94 | -248,600.00 | 72,679.06 | -0.29 | -201,291.35 | -236,500.00 | 35,208.65 | -0.15 |
| Water & Sewer services | -4,693,850.79 | -5,941,343.00 | 1,247,492.21 | -0.21 | -4,780,396.14 | -6,202,842.00 | 1,422,445.86 | -0.23 |
| Health services | -12,294.67 | -16,317.00 | 4,022.33 | -0.25 | -18,865.76 | -17,127.00 | -1,738.76 | 0.10 |
| Social & family services | -17,443.10 | -15,150.00 | -2,293.10 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| Receation & Cultural Services | -632,365.00 | -825,683.00 | 193,318.00 | -0.23 | -703,971.98 | -943,847.00 | 239,875.02 | -0.25 |
| Planning & Development | -341,935.54 | -593,070.00 | 251,134.46 | -0.42 | -303,089.71 | -575,195.00 | 272,105.29 | -0.47 |
| **Total User fees & other revenues** | **-7,108,150.43** | **-8,954,736.00** | **1,846,585.57** | **-0.21** | **-7,252,699.04** | **-9,297,004.00** | **2,044,304.96** | **-0.22** |
| **Licenses & permits** | | | | | | | | |
| Licences | -68,784.23 | -76,325.00 | 7,540.77 | -0.10 | -65,184.80 | -71,900.00 | 6,715.20 | -0.09 |
| Permits | -1,083,108.31 | -1,030,980.00 | -52,128.31 | 0.05 | -1,171,733.25 | -1,152,130.00 | -19,603.25 | 0.02 |
| **Total Licenses & permits** | **-1,151,892.54** | **-1,107,305.00** | **-44,587.54** | **0.04** | **-1,236,918.05** | **-1,224,030.00** | **-12,888.05** | **0.01** |
| **Penalties and interest** | | | | | | | | |
| Penalities & interest on taxes | -92,979.90 | -120,000.00 | 27,020.10 | -0.23 | -102,374.48 | -124,000.00 | 21,625.52 | -0.17 |

# BUDGET VARIANCE BY CATEGORY

**For Period Ending 30-Sep-2026**

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| **Total Penalties and interest** | **-92,979.90** | **-120,000.00** | **27,020.10** | **-0.23** | **-102,374.48** | **-124,000.00** | **21,625.52** | **-0.17** |
| **Rental. donations & other incomes** | | | | | | | | |
| Rental income | -101,914.11 | -162,175.00 | 60,260.89 | -0.37 | -126,322.81 | -176,742.00 | 50,419.19 | -0.29 |
| Donations | -29,972.90 | -12,700.00 | -17,272.90 | 1.36 | -6,424.24 | -19,100.00 | 12,675.76 | -0.66 |
| Other income | -45,743.71 | -55,000.00 | 9,256.29 | -0.17 | -27,007.53 | -50,000.00 | 22,992.47 | -0.46 |
| **Total Rental. donations & other incom** | **-177,630.72** | **-229,875.00** | **52,244.28** | **-0.23** | **-159,754.58** | **-245,842.00** | **86,087.42** | **-0.35** |
| **Transfers from other funds** | | | | | | | | |
| Reserves | -6,277.89 | -340,800.00 | 334,522.11 | -0.98 | -57,700.00 | -386,327.50 | 328,627.50 | -0.85 |
| Reserve Funds | 0.00 | -141,145.00 | 141,145.00 | -1.00 | 0.00 | -141,145.00 | 141,145.00 | -1.00 |
| **Total Transfers from other funds** | **-6,277.89** | **-481,945.00** | **475,667.11** | **-0.99** | **-57,700.00** | **-527,472.50** | **469,772.50** | **-0.89** |
| **Internal Charges** | | | | | | | | |
| Transportation services | 0.00 | -104,529.00 | 104,529.00 | -1.00 | 0.00 | -119,313.00 | 119,313.00 | -1.00 |
| **Total Internal Charges** | **0.00** | **-104,529.00** | **104,529.00** | **-1.00** | **0.00** | **-119,313.00** | **119,313.00** | **-1.00** |
| **Interfunds Transfer** | | | | | | | | |
| Due To - Town | 0.00 | 0.00 | 0.00 | 0.00 | -13,700.00 | 0.00 | -13,700.00 | 0.00 |
| **Total Interfunds Transfer** | **0.00** | **0.00** | **0.00** | **0.00** | **-13,700.00** | **0.00** | **-13,700.00** | **0.00** |
| **Total REVENUE** | **-11,361,769.27** | **-14,983,588.00** | **3,621,818.73** | **-0.24** | **-11,708,914.11** | **-15,584,639.50** | **3,875,725.39** | **-0.25** |
| **EXPENDITURE** | | | | | | | | |
| **Salaries wages & benefits** | | | | | | | | |
| FT Salaries & Wages | 4,392,769.73 | 6,233,750.00 | -1,840,980.27 | -0.30 | 4,927,844.17 | 6,864,487.00 | -1,936,642.83 | -0.28 |
| PT Salaries & Contract Salaries | 865,882.25 | 1,095,731.00 | -229,848.75 | -0.21 | 986,237.96 | 1,127,293.00 | -141,055.04 | -0.13 |
| OT Wages | 427,786.93 | 379,705.00 | 48,081.93 | 0.13 | 355,632.50 | 425,346.00 | -69,713.50 | -0.16 |
| Salaries - other divisions | 486.24 | 0.00 | 486.24 | 0.00 | 542.22 | 0.00 | 542.22 | 0.00 |
| Stand by salaries | 39,920.18 | 46,669.00 | -6,748.82 | -0.14 | 38,475.24 | 52,652.00 | -14,176.76 | -0.27 |
| Special allowances | 0.00 | 16,042.00 | -16,042.00 | -1.00 | 0.00 | 10,410.00 | -10,410.00 | -1.00 |
| Long Service allowance | 0.00 | 2,000.00 | -2,000.00 | -1.00 | 0.00 | 2,000.00 | -2,000.00 | -1.00 |
| Training wages | 68,267.36 | 84,435.00 | -16,167.64 | -0.19 | 68,629.64 | 94,444.00 | -25,814.36 | -0.27 |
| PT Fire calls | 55,399.89 | 68,880.00 | -13,480.11 | -0.20 | 54,771.98 | 76,942.00 | -22,170.02 | -0.29 |
| Honorariums | 0.00 | 15,500.00 | -15,500.00 | -1.00 | 0.00 | 15,500.00 | -15,500.00 | -1.00 |
| Uniforms | 40,516.22 | 42,300.00 | -1,783.78 | -0.04 | 36,402.56 | 51,200.00 | -14,797.44 | -0.29 |
| Clearing allowance | 0.00 | 1,000.00 | -1,000.00 | -1.00 | 41.19 | 1,000.00 | -958.81 | -0.96 |
| Benefits - Retirees | 21,801.93 | 24,308.00 | -2,506.07 | -0.10 | 24,221.95 | 24,337.00 | -115.05 | 0.00 |
| EHT | 113,782.44 | 151,902.00 | -38,119.56 | -0.25 | 124,213.83 | 168,250.00 | -44,036.17 | -0.26 |
| Source deductions | 382,888.46 | 458,609.00 | -75,720.54 | -0.17 | 412,496.55 | 497,580.00 | -85,083.45 | -0.17 |
| Other benefits | 48,669.25 | 64,600.00 | -15,930.75 | -0.25 | 55,644.97 | 59,400.00 | -3,755.03 | -0.06 |
| WSIB | 180,001.36 | 247,250.00 | -67,248.64 | -0.27 | 211,868.44 | 260,986.00 | -49,117.56 | -0.19 |
| Benefits - Manulife | 441,081.55 | 581,111.00 | -140,029.45 | -0.24 | 532,897.83 | 665,794.00 | -132,896.17 | -0.20 |
| OMERS | 479,445.23 | 675,629.00 | -196,183.77 | -0.29 | 546,285.77 | 765,067.00 | -218,781.23 | -0.29 |

# BUDGET VARIANCE BY CATEGORY

**For Period Ending 30-Sep-2026**

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| Employee Mental Health & Wellness | 1,730.49 | 10,000.00 | -8,269.51 | -0.83 | 879.61 | 2,000.00 | -1,120.39 | -0.56 |
| Employee Programs | 1,161.00 | 8,167.00 | -7,006.00 | -0.86 | 7,511.00 | 3,425.00 | 4,086.00 | 1.19 |
| Sick Fund Payout | 0.00 | 14,000.00 | -14,000.00 | -1.00 | 0.00 | 14,000.00 | -14,000.00 | -1.00 |
| Sick Leave Expense | 47,816.31 | 0.00 | 47,816.31 | 0.00 | 30,170.02 | 0.00 | 30,170.02 | 0.00 |
| **Total Salaries wages & benefits** | **7,609,406.82** | **10,221,588.00** | **-2,612,181.18** | **-0.26** | **8,414,767.43** | **11,182,113.00** | **-2,767,345.57** | **-0.25** |
| **Utilities & Insurance** | | | | | | | | |
| Utilities | 341,516.97 | 696,765.00 | -355,248.03 | -0.51 | 339,238.94 | 674,886.00 | -335,647.06 | -0.50 |
| Insurance | 466,003.22 | 546,528.00 | -80,524.78 | -0.15 | 452,662.65 | 514,835.00 | -62,172.35 | -0.12 |
| Telephone | 43,184.05 | 56,270.00 | -13,085.95 | -0.23 | 67,609.02 | 52,840.00 | 14,769.02 | 0.28 |
| Internet | 60,851.73 | 82,266.00 | -21,414.27 | -0.26 | 59,703.74 | 76,532.00 | -16,828.26 | -0.22 |
| **Total Utilities & Insurance** | **911,555.97** | **1,381,829.00** | **-470,273.03** | **-0.34** | **919,214.35** | **1,319,093.00** | **-399,878.65** | **-0.30** |
| **Contracted services** | | | | | | | | |
| MPAC | 54,729.00 | 73,380.00 | -18,651.00 | -0.25 | 56,273.31 | 74,850.00 | -18,576.69 | -0.25 |
| Audit | 7,114.27 | 46,716.00 | -39,601.73 | -0.85 | 2,035.20 | 57,660.00 | -55,624.80 | -0.96 |
| Legal | 97,921.75 | 88,300.00 | 9,621.75 | 0.11 | 365,905.49 | 230,300.00 | 135,605.49 | 0.59 |
| Engineering & other services | 1,297,704.34 | 1,677,043.00 | -379,338.66 | -0.23 | 1,201,656.52 | 1,786,359.00 | -584,702.48 | -0.33 |
| IT contracted services | 245,281.68 | 244,980.00 | 301.68 | 0.00 | 226,410.09 | 305,715.00 | -79,304.91 | -0.26 |
| IT software as services | 67,600.50 | 40,923.00 | 26,677.50 | 0.65 | 110,384.65 | 167,770.00 | -57,385.35 | -0.34 |
| **Total Contracted services** | **1,770,351.54** | **2,171,342.00** | **-400,990.46** | **-0.18** | **1,962,665.26** | **2,622,654.00** | **-659,988.74** | **-0.25** |
| **Materials & other expenditures** | | | | | | | | |
| Administrative | 117,768.15 | 303,304.00 | -185,535.85 | -0.61 | 101,636.75 | 171,672.00 | -70,035.25 | -0.41 |
| Meetings & conferences | 140,868.27 | 215,670.00 | -74,801.73 | -0.35 | 116,756.54 | 271,920.00 | -155,163.46 | -0.57 |
| Program expenditures | 1,352,746.39 | 1,765,217.00 | -412,470.61 | -0.23 | 1,412,037.13 | 1,845,000.00 | -432,962.87 | -0.23 |
| Equipment | 249,406.44 | 340,662.00 | -91,255.56 | -0.27 | 262,455.72 | 385,550.00 | -123,094.28 | -0.32 |
| Supplies | 556,601.14 | 625,198.00 | -68,596.86 | -0.11 | 574,694.84 | 664,795.00 | -90,100.16 | -0.14 |
| Materials | 107,160.44 | 171,330.00 | -64,169.56 | -0.37 | 124,777.73 | 137,000.00 | -12,222.27 | -0.09 |
| Committtees | 179,543.84 | 244,610.00 | -65,066.16 | -0.27 | 197,157.42 | 207,662.50 | -10,505.08 | -0.05 |
| Fuel | 3,066.00 | 5,850.00 | -2,784.00 | -0.48 | 5,629.23 | 5,200.00 | 429.23 | 0.08 |
| Cummunity Grants | 65,869.63 | 85,000.00 | -19,130.37 | -0.23 | 25,830.00 | 46,500.00 | -20,670.00 | -0.44 |
| Property rentals | 200,293.94 | 270,750.00 | -70,456.06 | -0.26 | 179,259.44 | 268,556.00 | -89,296.56 | -0.33 |
| Taxation | 173,677.62 | 47,500.00 | 126,177.62 | 2.66 | 6,470.87 | 47,500.00 | -41,029.13 | -0.86 |
| Maintenances | 235,034.16 | 328,695.00 | -93,660.84 | -0.28 | 191,605.88 | 293,610.00 | -102,004.12 | -0.35 |
| **Total Materials & other expenditures** | **3,382,036.02** | **4,403,786.00** | **-1,021,749.98** | **-0.23** | **3,198,311.55** | **4,344,965.50** | **-1,146,653.95** | **-0.26** |
| **Financial expenses** | | | | | | | | |
| Prinicipal on Long-term debt | 320,593.39 | 416,005.00 | -95,411.61 | -0.23 | 376,981.58 | 558,537.00 | -181,555.42 | -0.33 |
| Interest on Long-term debt | 138,602.99 | 195,830.00 | -57,227.01 | -0.29 | 164,578.30 | 406,297.00 | -241,718.70 | -0.59 |
| **Total Financial expenses** | **459,196.38** | **611,835.00** | **-152,638.62** | **-0.25** | **541,559.88** | **964,834.00** | **-423,274.12** | **-0.44** |
| **Transfer to other funds** | | | | | | | | |
| Transfer to reserves | 1,472,171.00 | 2,242,964.00 | -770,793.00 | -0.34 | 1,549,040.50 | 2,132,018.00 | -582,977.50 | -0.27 |

# BUDGET VARIANCE BY CATEGORY

**For Period Ending 30-Sep-2026**

| | ACTUAL 2025 | BUDGET 2025 | VARIANCE | % | ACTUAL 2026 | BUDGET 2026 | VARIANCE | % |
|---|---|---|---|---|---|---|---|---|
| **OPERATING** | | | | | | | | |
| Transfer to capital | 0.00 | 0.00 | 0.00 | 0.00 | 8,351.72 | 0.00 | 8,351.72 | 0.00 |
| Transfer to reserve funds | 4,097,590.50 | 5,463,454.00 | -1,365,863.50 | -0.25 | 4,171,103.25 | 5,561,471.00 | -1,390,367.75 | -0.25 |
| **Total Transfer to other funds** | **5,569,761.50** | **7,706,418.00** | **-2,136,656.50** | **-0.28** | **5,728,495.47** | **7,693,489.00** | **-1,964,993.53** | **-0.26** |
| **Interfund Transfers** | | | | | | | | |
| Due from Library | 0.00 | 0.00 | 0.00 | 0.00 | 13,700.00 | 0.00 | 13,700.00 | 0.00 |
| **Total Interfund Transfers** | **0.00** | **0.00** | **0.00** | **0.00** | **13,700.00** | **0.00** | **13,700.00** | **0.00** |
| **Total EXPENDITURE** | **19,702,308.23** | **26,496,798.00** | **-6,794,489.77** | **-0.26** | **20,778,713.94** | **28,127,148.50** | **-7,348,434.56** | **-0.26** |
| **Total OPERATING** | **8,340,538.96** | **11,513,210.00** | **-3,172,671.04** | **-0.28** | **9,069,799.83** | **12,542,509.00** | **-3,472,709.17** | **-0.28** |

# TOWN OF GANANOQUE

## CONSOLIDATED BALANCE SHEET

Report Council-FIN-2026-38, Attachment 3

**For Period Ending 30-Sep-2026**

| | 2025 | 2026 |
|---|---|---|
| **OPERATING** | | |
| **Financial assets** | | |
| Cash | 25,316,043.16 | 27,609,626.79 |
| Cash Equivalents | 1,026,224.96 | 1,014,564.87 |
| Taxes receivable | 3,518,128.02 | 4,034,206.42 |
| Utility receivable | 1,730,310.56 | 1,822,695.76 |
| Accounts receivable | 1,030,925.81 | 1,103,663.18 |
| Total Financial assets | 32,621,632.51 | 35,584,757.02 |
| **Financial liabilities** | | |
| Accounts Payable & Accrued Liablities | (2,723,208.18) | (4,950,107.81) |
| Other Current Liablities | (217,563.82) | (235,189.87) |
| Employee future benefit obligations | (1,300,694.00) | (1,353,044.00) |
| Asset retirement obligations | (1,661,254.33) | (1,330,482.46) |
| Deferred renenues | (712,875.93) | (792,403.98) |
| Long-term debts | (5,087,163.26) | (6,023,013.83) |
| Total Financial liabilities | (11,702,759.52) | (14,684,241.95) |
| **Non Financial assets** | | |
| Tanagible Capital Assets | 80,763,071.44 | 88,000,367.70 |
| Inventories | 79,146.55 | 97,867.85 |
| Prepaid expenses | 376,949.00 | 373,881.90 |
| Total Non Financial assets | 81,219,166.99 | 88,472,117.45 |
| **Accumulated Surplus** | | |
| Discreationary Reserve Funds | (17,237,121.17) | (16,671,919.66) |
| Obligatory Reserve Funds | (266,995.57) | (112,351.17) |
| Reserves | (13,303,715.80) | (13,961,249.31) |
| Amounts to be recovered in future year | 7,969,965.04 | 8,608,672.44 |
| Equity in tangible capital assets | (79,300,172.48) | (87,235,784.82) |
| Total Accumulated Surplus | (102,138,039.98) | (109,372,632.52) |
| Total OPERATING | 0.00 | 0.00 |

# CONSOLIDATED BALANCE SHEET

**For Period Ending 30-Sep-2026**

| | | 2025 | 2026 |
|---|---|---|---|
| **OPERATING** | | | |
| **Financial assets** | | | |
| **Cash** | | | |
| 1-1-00011-1103 | PETTY CASH #3 - TOWN HALL | 600.00 | 600.00 |
| 1-1-00011-1105 | PETTY CASH #5 - ARENA PUBLIC | 100.00 | 100.00 |
| 1-1-00011-1108 | PETTY CASH #8 - POLICE | 500.00 | 500.00 |
| 1-1-00011-1110 | BANK - GENERAL | 24,594,306.72 | 27,366,960.29 |
| 1-1-00011-1113 | BANK - US FUNDS | 1,119.49 | 1,144.49 |
| 1-1-00011-1114 | BANK -Gas Tax Funds | 1.21 | 0.00 |
| 1-1-00011-1115 | BANK - OCIF Funds | 2.23 | 2.27 |
| 1-1-00011-1117 | BANK - MARINA | 507,720.04 | 24,128.53 |
| 1-1-00011-1118 | Bank - Library | 69,160.80 | 73,658.54 |
| 1-1-00011-1121 | Capital Development Fees | 142,532.67 | 142,532.67 |
| | Total Cash | 25,316,043.16 | 27,609,626.79 |
| **Cash Equivalents** | | | |
| 1-1-00013-1301 | Investments | 1,000,000.00 | 1,000,000.00 |
| 1-1-00013-1303 | Library Term Deposit | 8,936.72 | 9,279.68 |
| 1-1-16810-1315 | Lead Water Service Loans | 15,288.21 | 5,285.16 |
| 1-1-18281-1315 | Community Improvement loans | 2,000.03 | 0.03 |
| | Total Cash Equivalents | 1,026,224.96 | 1,014,564.87 |
| **Taxes receivable** | | | |
| 1-1-00014-1400 | CURRENT TAXES | 3,803,602.90 | 4,379,650.52 |
| 1-1-00014-1401 | TAX ARREARS YEAR 1 | (132,511.61) | (186,655.14) |
| 1-1-00014-1402 | TAX ARREARS YEAR 2 | (86,952.70) | (51,323.73) |
| 1-1-00014-1403 | TAX ARREARS YEAR 3 | 19,325.98 | 17,752.68 |
| 1-1-00014-1410 | CURRENT PENALTY & INTEREST | 58,765.52 | 40,053.54 |
| 1-1-00014-1411 | PENALTY ARREARS YEAR 1 | 33,068.86 | 21,540.87 |
| 1-1-00014-1412 | PENALTY ARREARS YEAR 2 | (695.93) | (1.39) |
| 1-1-00014-1413 | PENALTY ARREARS YEAR 3 | 40,325.12 | 27,957.65 |
| 1-1-00014-1499 | ALLOWANCE FOR TAX & PENALT | (216,800.12) | (214,768.58) |
| | Total Taxes receivable | 3,518,128.02 | 4,034,206.42 |
| **Utility receivable** | | | |
| 1-1-00012-1208 | A/R - WATER & SEWER | 1,730,303.29 | 1,822,195.88 |
| 1-1-00012-1209 | ALLOWANCE - WATER/SEWER AC | 7.27 | 499.88 |
| | Total Utility receivable | 1,730,310.56 | 1,822,695.76 |
| **Accounts receivable** | | | |
| 1-1-00012-1200 | A/R GENERAL | 338,200.54 | 291,861.03 |
| 1-1-00012-1206 | A/R ACCRUAL | 8,941.28 | 35,406.23 |
| 1-1-00012-1207 | A/R Perfect Mind | 2,829.45 | 5,364.03 |
| 1-1-00012-1210 | A/R ONTARIO | 2,237.71 | 987.71 |
| 1-1-00012-1211 | A/R ONTARIO - OLGC | 245,389.00 | 240,270.00 |
| 1-1-00012-1214 | WATER ARREARS TRANSFER TO | 97,104.74 | (48,128.51) |
| 1-1-00012-1215 | ACCT REC TRANSFER TO TAXES | (6,411.71) | (1,641.19) |
| 1-1-00012-1219 | A/R Marina | (14,158.37) | (3,961.73) |
| 1-1-00012-1220 | A/R CANADA | (69,471.44) | 0.00 |
| 1-1-00012-1223 | HST CLEARING | 426,272.82 | 7,842.02 |
| 1-1-00012-1225 | A/R Marina Clearing Acct (Inv Accts) | (100.10) | (0.02) |
| 1-1-00012-1226 | A/R POLICE INVESTIGATIVE SERV | 0.01 | 0.00 |
| 1-1-00012-1231 | A/R HST REBATE | 24.08 | 504,005.77 |
| 1-1-00012-1232 | A/R HST ITC | 0.00 | 62,133.62 |
| 1-1-00012-1241 | DUE FROM ENG PUB BD | 0.00 | (991.20) |
| 1-1-00012-1242 | DUE FROM FRE PUB BD | 0.00 | 39.73 |
| 1-1-00012-1243 | DUE FROM ENG SEP BD | 0.00 | 837.91 |
| 1-1-00012-1244 | DUE FROM FRE SEP BD | 0.00 | 113.56 |
| 1-1-00012-9994 | PAYROLL RECEIVABLE | 0.00 | 8,434.46 |
| 1-1-00012-9995 | PAYROLL CLEARING | 67.80 | 1,089.76 |

# CONSOLIDATED BALANCE SHEET

**For Period Ending 30-Sep-2026**

| | | 2025 | 2026 |
|---|---|---|---|
| **OPERATING** | | | |
| Total Accounts receivable | | 1,030,925.81 | 1,103,663.18 |
| Total Financial assets | | 32,621,632.51 | 35,584,757.02 |
| **Financial liabilities** | | | |
| **Accounts Payable & Accrued Liablities** | | | |
| 1-2-00022-2200 | A/P TRADE | (228,080.10) | (851,934.80) |
| 1-2-00022-2204 | A/P OMERS | (100,697.63) | (113,920.38) |
| 1-2-00022-2205 | A/P WSIB | (142,477.11) | (15,429.18) |
| 1-2-00022-2208 | ACCRUED PAYABLES | (754,043.21) | (863,907.57) |
| 1-2-00022-2210 | WAGES PAYABLE | (97,026.44) | (234,379.45) |
| 1-2-00022-2213 | A/P UNION DUES | (6,772.49) | (7,332.43) |
| 1-2-00022-2217 | A/P GARNISHEE | 0.00 | (247.40) |
| 1-2-00022-2222 | A/P EHT | (11,938.42) | (13,472.91) |
| 1-2-00022-2230 | A/P CANADA - GST/HST COLLECTI | 0.00 | (90,998.54) |
| 1-2-00022-2231 | A/P RECEIVER GENERAL | (63,785.14) | (81,649.37) |
| 1-2-00022-2240 | DUE TO MUNICIPALITIES | (8,077.00) | 0.00 |
| 1-2-00022-2250 | Holdbacks - Municipal | (337,113.47) | (1,059,902.04) |
| 1-2-00022-2251 | Holdbacks-Commercial | (39,025.66) | (58,511.30) |
| 1-2-00022-2271 | BUILDING PERMIT DEPOSITS | (66,504.38) | (201,204.38) |
| 1-2-00022-2273 | SITE PLAN/SUBDIVISION DEPOSIT | (812,362.13) | (1,299,073.06) |
| 1-2-00022-2274 | STANDING DEPOSITS | (3,500.00) | (3,500.00) |
| 1-2-00022-2277 | DRIVEWAY ENTRANCE DEPOSITS | (32,265.00) | (35,255.00) |
| 1-2-00022-2278 | PUC CUSTOMER DEPOSITS | (19,540.00) | (19,390.00) |
| Total Accounts Payable & Accrued Liabl | | (2,723,208.18) | (4,950,107.81) |
| **Other Current Liablities** | | | |
| 1-2-00000-2018 | Accrued Bank-time | (97,917.91) | (64,653.43) |
| 1-2-00000-2019 | Accrued Vacation | (101,059.36) | (159,820.06) |
| 1-2-00023-3000 | Employee Cellphone Plan | (18,586.55) | (10,716.38) |
| Total Other Current Liablities | | (217,563.82) | (235,189.87) |
| **Employee future benefit obligations** | | | |
| 1-2-00025-2520 | Post Retirement Benefits | (1,300,694.00) | (1,353,044.00) |
| Total Employee future benefit obligati | | (1,300,694.00) | (1,353,044.00) |
| **Asset retirement obligations** | | | |
| 1-2-00022-2975 | Asset retirement obiligations | (1,661,254.33) | (1,330,482.46) |
| Total Asset retirement obligations | | (1,661,254.33) | (1,330,482.46) |
| **Deferred renenues** | | | |
| 1-2-00022-2280 | Deferred Revenue | (97,912.23) | (128,540.10) |
| 1-2-00022-2282 | Deferred Revenue - OCIF | (409,925.00) | (461,165.00) |
| 1-2-00022-2283 | Deferred Revenue - Perfect Mind | (449.21) | (6,784.97) |
| 1-2-00022-2285 | Deferred Revenue - CCBF | (176,293.93) | (176,293.93) |
| 1-2-00022-2288 | Miscellaneous Deposits | (28,295.56) | (19,619.98) |
| Total Deferred renenues | | (712,875.93) | (792,403.98) |
| **Long-term debts** | | | |
| 1-2-00024-2421 | OILC 2421 Garden St | (1,234,831.28) | (1,196,142.15) |
| 1-2-00024-2423 | OILC 2423 Town Hall | (1,542,230.87) | (1,455,890.58) |
| 1-2-00024-2426 | St Lawrence Lodge | (34,133.17) | 0.00 |
| 1-2-00024-2428 | OILC 2428 Marina Breakwater | (701,343.83) | (655,489.81) |
| 1-2-00024-2429 | OILC 2429 Victoria Ave | (1,402,687.69) | (1,310,979.66) |
| 1-2-00024-2431 | OILC 2431 Streetlights | (171,936.42) | (104,511.63) |
| 1-2-00024-2432 | OILC 2432 Marina docks | 0.00 | (1,300,000.00) |

# CONSOLIDATED BALANCE SHEET

**For Period Ending 30-Sep-2026**

| | | 2025 | 2026 |
|---|---|---|---|
| **OPERATING** | | | |
| Total Long-term debts | | (5,087,163.26) | (6,023,013.83) |
| Total Financial liabilities | | (11,702,759.52) | (14,684,241.95) |
| **Non Financial assets** | | | |
| **Tanagible Capital Assets** | | | |
| 1-1-90000-7025 | Land | 5,351,631.00 | 5,351,631.00 |
| 1-1-90000-7050 | Land Improvements | 3,182,587.12 | 3,182,587.12 |
| 1-1-90000-7075 | Buildings | 15,302,177.18 | 16,603,098.30 |
| 1-1-90000-7085 | Docks | 8,694,261.92 | 8,477,235.05 |
| 1-1-90000-7100 | Equipment | 8,120,938.06 | 8,079,105.77 |
| 1-1-90000-7125 | Vechicles | 3,537,953.34 | 3,915,973.02 |
| 1-1-90000-7150 | Roads | 35,213,142.54 | 35,514,346.78 |
| 1-1-90000-7175 | Bridges | 4,897,734.74 | 5,052,074.31 |
| 1-1-90000-7200 | Sidewalks | 4,473,395.50 | 4,509,686.43 |
| 1-1-90000-7225 | Traffic lights | 771,334.88 | 771,334.88 |
| 1-1-90000-7250 | Streetlights | 1,769,198.74 | 1,769,198.74 |
| 1-1-90000-7275 | Sanitary sewer | 22,246,783.32 | 22,280,740.69 |
| 1-1-90000-7300 | Storm sewers | 5,351,674.31 | 5,469,079.19 |
| 1-1-90000-7325 | Water | 26,530,363.22 | 27,609,038.63 |
| 1-1-90000-7350 | Work in Progress | 5,298,083.04 | 12,276,113.22 |
| 1-1-90000-7450 | Land Improv -Acc Amortization | (897,256.82) | (1,088,340.47) |
| 1-1-90000-7475 | Buildings- Acc Amortization | (6,143,012.34) | (6,477,005.40) |
| 1-1-90000-7485 | Docks - Acc Amortization | (4,967,859.47) | (4,955,833.26) |
| 1-1-90000-7500 | Equipment -Acc Amortization | (2,753,320.20) | (3,106,615.50) |
| 1-1-90000-7525 | Vechicles -Acc Amortization | (2,286,243.85) | (2,503,896.35) |
| 1-1-90000-7550 | Roads -Acc Amortization | (16,365,517.48) | (17,074,600.07) |
| 1-1-90000-7575 | Bridges -Acc Amortization | (1,757,639.11) | (1,724,472.44) |
| 1-1-90000-7600 | Sidewalks -Acc Amortization | (2,858,831.46) | (2,951,762.26) |
| 1-1-90000-7625 | Traffic Lights - Acc Amortization | (729,720.60) | (737,597.86) |
| 1-1-90000-7650 | Streetlights - Acc Amortization | (1,235,282.46) | (1,290,922.06) |
| 1-1-90000-7675 | Sanitary sewers -Acc Amortization | (9,842,284.06) | (10,272,760.00) |
| 1-1-90000-7700 | Storm sewers -Acc Amortization | (3,238,666.25) | (3,310,831.42) |
| 1-1-90000-7725 | Water - Acc Amortization | (16,902,553.37) | (17,366,238.34) |
| Total Tanagible Capital Assets | | 80,763,071.44 | 88,000,367.70 |
| **Inventories** | | | |
| 1-1-00017-1730 | Inventory | 79,146.55 | 97,867.85 |
| Total Inventories | | 79,146.55 | 97,867.85 |
| **Prepaid expenses** | | | |
| 1-1-00017-1720 | Prepaid Reserve | 376,949.00 | 373,881.90 |
| Total Prepaid expenses | | 376,949.00 | 373,881.90 |
| Total Non Financial assets | | 81,219,166.99 | 88,472,117.45 |
| **Accumulated Surplus** | | | |
| **Discreationary Reserve Funds** | | | |
| 1-3-00034-3421 | BIA reserve | (28,927.98) | (24,632.91) |
| 1-3-00034-3461 | Parking Reserve Fund | (135,101.97) | (136,195.47) |
| 1-3-00034-3481 | Sanitary Sewer Reserve Fund | (10,221,508.38) | (8,143,588.18) |
| 1-3-00034-3483 | Water Reserve Fund | (6,782,392.68) | (8,314,551.54) |
| 1-3-00034-3487 | Library Reserve Fund | (69,190.16) | (52,951.56) |
| Total Discreationary Reserve Funds | | (17,237,121.17) | (16,671,919.66) |
| **Obligatory Reserve Funds** | | | |

# CONSOLIDATED BALANCE SHEET

**For Period Ending 30-Sep-2026**

| | | 2025 | 2026 |
|---|---|---|---|
| **OPERATING** | | | |
| 1-3-00034-3418 | Building Permit Reserve Fund | (32,462.87) | 0.00 |
| 1-3-00034-3480 | Development Charges | (186,381.37) | (61,869.84) |
| 1-3-00034-3486 | Parkland Reserve Fund | (48,151.33) | (50,481.33) |
| Total Obligatory Reserve Funds | | (266,995.57) | (112,351.17) |
| **Reserves** | | | |
| 1-3-00035-3501 | 400 Stone St N Reserve | (23,873.40) | (23,873.40) |
| 1-3-00035-3505 | MAT Reserve | (303,641.86) | (303,975.50) |
| 1-3-00035-3506 | Visitor Centre Reserve | (7,704.28) | (7,704.28) |
| 1-3-00035-3507 | Sunsan Push Engine Reserve | (7,896.11) | (7,896.11) |
| 1-3-00035-3510 | Working Capital Reserve | (647,809.00) | (647,809.00) |
| 1-3-00035-3552 | Police Post Retirement Benefits | (93,750.00) | (118,750.00) |
| 1-3-00035-3553 | Fire Capital Reserve | 1,557,759.48 | 1,614,776.27 |
| 1-3-00035-3554 | Police NG 911 | (900,441.89) | (863,498.87) |
| 1-3-00035-3571 | Casino Infrastruture Reserve | (586,455.80) | (550,397.95) |
| 1-3-00035-3574 | Casino Grants/Donations Reserve | (100,474.97) | (28,376.35) |
| 1-3-00035-3575 | Casino Economic/Tourism Reserve | (293,158.98) | (335,374.48) |
| 1-3-00035-3576 | Casino Contigency Reserve | (358,316.05) | (400,531.55) |
| 1-3-00035-3581 | Capital Reserve | (10,154,100.82) | (10,496,555.35) |
| 1-3-00035-3582 | Police Capital Reserve | (279,015.23) | (276,036.01) |
| 1-3-00035-3583 | Nalon Rd Sidewalk Reserve | (40,000.00) | (40,000.00) |
| 1-3-00035-3584 | Marina Capital Reserve | (259,107.87) | (622,040.49) |
| 1-3-00035-3585 | Election Reserve | (23,001.32) | (28,177.82) |
| 1-3-00035-3587 | Trail Reserve | (16,790.90) | (16,790.90) |
| 1-3-00035-3589 | Tax Rate Stabilization Reserve | (136,830.58) | (136,830.58) |
| 1-3-00035-3590 | Winter Control Reserve | (242,400.00) | (242,400.00) |
| 1-3-00035-3591 | Arena Capital Reserve | (386,706.22) | (429,006.94) |
| Total Reserves | | (13,303,715.80) | (13,961,249.31) |
| **Amounts to be recovered in future year** | | | |
| 1-3-00036-3600 | Amounts to be Recovered | 5,087,163.26 | 6,023,013.83 |
| 1-3-00036-3610 | Other Inventory | (79,146.55) | (97,867.85) |
| 1-3-00036-3620 | Unfunded Post Retirement Benefits | 1,300,694.00 | 1,353,044.00 |
| 1-3-00036-3630 | Asset retirement obiligations | 1,661,254.33 | 1,330,482.46 |
| Total Amounts to be recovered in futur | | 7,969,965.04 | 8,608,672.44 |
| **Equity in tangible capital assets** | | | |
| 1-3-00032-0000 | Captial Fund Balance | 5,226,668.52 | 4,853,274.95 |
| 1-3-30000-0000 | Surplus/Deficit | (3,553,845.09) | (3,879,394.59) |
| 1-3-31000-0000 | ACCUMULATED SURPLUS/DEFICI | (209,924.47) | (209,297.48) |
| 1-3-90000-7800 | Tangible Capital Assets | (80,763,071.44) | (88,000,367.70) |
| Total Equity in tangible capital asset | | (79,300,172.48) | (87,235,784.82) |
| Total Accumulated Surplus | | (102,138,039.98) | (109,372,632.52) |
| Total OPERATING | | 0.00 | 0.00 |

THE CORPORATION OF THE TOWN OF GANANOQUE
Canadian Gateway to the 1000 Islands

| | Project # | Carry forward | Budget 2026 | 2026 Budget Deviations | 2026 WIP | 2026 Expenidtures | POs Committted | Year-End Balance | Comments | Anticaped Completion Date |
|---|---|---|---|---|---|---|---|---|---|---|
| **Dept 30298 General government - rental properties** | | | | | | | | | | |
| Facilities Kinsmen Renovation | 240126 | 104,756.00 | 0.00 | $972,082 | $1,076,838 | $692,491 | $0 | $384,347 | In Progress | Motion 26-091 |
| Facilities Little Pump House Shell (B) Renewals | 256005 | $8,000 | $11,425 | $0 | $19,425 | $0 | $0 | $19,425 | Not Started | |
| Facilities Little Pump House Electrical (D50 & G40) Renewals | 266046 3 | $8,597 | $0 | $0 | $8,597 | $0 | $0 | $8,597 | Not Started | |
| | | **$121,353** | $11,425 | **$972,082** | **$1,104,860** | **$692,491** | **$0** | **$412,369** | | |
| **Dept 30299 General government** | | | | | | | | | | |
| Facilities Clock Tower Shell (B) Renewals | 256001 | $99,770 | $0 | $0 | $99,770 | $0 | $0 | $99,770 | | |
| Facilities Clock Tower Interior (C) Renewals | 256002 | $60,000 | $0 | $0 | $60,000 | $0 | $0 | $60,000 | | |
| Facilities Customs Building Electrical (D50 & G40) Renewals | 256003 | $1,087 | $0 | $0 | $1,087 | $0 | $0 | $1,087 | | |
| Facilities Library & VC Umbrella Shelter | 256006 | $0 | $0 | $0 | $0 | $10,311 | $0 | ($10,311) | | |
| OSIM Inspection | 257005 | | $7,140 | $0 | $7,140 | $0 | $0 | $7,140 | | |
| Susan Pust | 257008 | $5,000 | $0 | $0 | $5,000 | $0 | $0 | $5,000 | | |
| NG 911 | 257009 | | $25,000 | $0 | $25,000 | $25,578 | $0 | ($578) | | |
| Facilities Town Park Bandshell Shell & Exterior (B & G20) Renewals | 266017 | | $5,500 | $0 | $5,500 | $0 | $0 | $5,500 | | |
| Facilities ES Building Shell & Exterior (B & G20) Renewals | 266023 | | $1,500 | $0 | $1,500 | $0 | $0 | $1,500 | | |
| Facilities ES Building Plumbing (D20) Renewals | 266025 | | $1,500 | $0 | $1,500 | $0 | $0 | $1,500 | | |
| Facilities ES Building HVAC (D30) Renewals | 266026 | ($1,927) | $1,927 | $0 | $0 | $0 | $0 | $0 | Substantial complete | |
| Facilities ES Building Fire Alarm, Emergency Lighting/Equipment & Security (D40/50) Renewals | 266027 | | $7,500 | $0 | $7,500 | $0 | $0 | $7,500 | | |
| Facilities ES Building Electrical (D50 & G40) Renewals | 266028 | | $3,162 | $0 | $3,162 | $0 | $0 | $3,162 | | |
| Facilities JSHP Washrooms Plumbing (D20) Renewals | 266032 | | $1,500 | $0 | $1,500 | $0 | $0 | $1,500 | | |
| Facilities Town Hall Shell & Exterior (B & G20) Renewals | 266053 | | $36,955 | $0 | $36,955 | $0 | $0 | $36,955 | | |
| Facilities Town Hall Interior Renewals | 266054 | $149,856 | $0 | $0 | $149,856 | $0 | $0 | $149,856 | | |
| Facilities Town Hall HVAC (D30) Renewals | 266055 | | $6,069 | $0 | $6,069 | $0 | $0 | $6,069 | | |
| Facilities Library & VC HVAC (D30) Renewals | 266062 | | $6,440 | $0 | $6,440 | $0 | $0 | $6,440 | | |
| Facilities Town Hall Substructure (A) Repairs | 266101 | | $13,500 | $0 | $13,500 | $0 | $0 | $13,500 | | |
| Facilities Old Pumphouse -110 Kate St renovations | 266107 20 | | | $37,726 | $37,726 | $49,095 | $0 | ($11,369) | | |
| **Subtotal** | | **$313,786** | **$117,693** | **$37,726** | **$469,205** | **$84,984** | **$0** | **$384,221** | | |
| **Dept 30410 Protective services** | | | | | | | | | | |
| Fire Fleet Rescue 5 (3/4 Ton Pickup) Renewal - Vehicle | 253002 | | $88,434 | $0 | $88,434 | $90,339 | $0 | ($1,905) | Substantial complete | |
| Fire Training Facility Upgrades - Building | 253008 | $47,096 | $0 | $0 | $47,096 | $17,297 | $0 | $29,799 | In Progress | |
| Police IT Renewals - Dispatch Equipment | 254002 | ($4,500) | $5,000 | $0 | $500 | $0 | $0 | $500 | | |
| Police Protect Vest Renewals - Body Armour | 254004 | $10,000 | $5,000 | $0 | $15,000 | $0 | $0 | $15,000 | | |
| Police Fleet Unit 1751 (Patrol Unit) - Vehicle | 254006 | | $35,000 | $0 | $35,000 | $0 | $0 | $35,000 | | |
| Police rapid deployment - Hard Armour | 254011 | | $5,000 | $0 | $5,000 | $0 | $0 | $5,000 | | |
| Police Speed detection devices - in vehicle & static | 254012 | | $5,000 | $0 | $5,000 | $2,749 | $0 | $2,251 | | |
| Polce Portable Radio Project | 254013 | | $25,000 | $0 | $25,000 | $0 | $0 | $25,000 | | |

THE CORPORATION OF THE TOWN OF GANANOQUE
Canadian Gateway to the 1000 Islands

| | Project # | Carry forward | Budget 2026 | 2026 Budget Deviations | 2026 WIP | 2026 Expenidtures | POs Committted | Year-End Balance | Comments | Anticaped Completion Date |
|---|---|---|---|---|---|---|---|---|---|---|
| **Subtotal** | 8 | **$52,596** | **$168,434** | **$0** | **$221,030** | **$110,385** | **$0** | **$110,645** | | |
| | | | | | | | | **2968** | | |
| **Dept 30611 Transporation services** | | | | | | | | | | |
| PW Roads Annual ACMP (Asphalt, Concrete, Milling & Paving) Program | 245901 | $150,312 | $718,100 | $0 | $868,412 | $500,886 | $0 | $367,526 | | |
| King Street Pedestrian Bridge Removal | 245903 | $496,961 | $0 | $0 | $496,961 | $568,299 | $0 | ($71,338) | In Progress | |
| Rail-to-Trail Pedestrian Bridge Replacement | 245904 | $245,929 | $123,500 | $0 | $369,429 | $0 | $0 | $369,429 | | |
| Storm Sewer Maintenance Program | 245906 | $45,649 | $350,000 | $0 | $395,649 | $228,342 | $0 | $167,307 | | |
| Storm Sewer Master Plan Study | 245907 | $77,560 | $0 | $0 | $77,560 | $96,675 | $0 | ($19,115) | In Progress | |
| PW Road Track Skid Steer w/ 6-way grader blade attachment & carbide tip Hartley rake | 255003 | $295,000 | $0 | $0 | $295,000 | $238,910 | $0 | $56,090 | Substantial complete | |
| PW Roads Unit 131 (Backhoe) Replacement | 255005 | | $340,000 | $0 | $340,000 | $303,856 | $0 | $36,144 | Substantial complete | |
| PW Roads Unit 118 (Vacuum Truck) Replacement | 255009 | | $420,000 | $6,968 | $426,968 | $0 | $0 | $426,968 | | Motion 26-118 |
| PW Roads Unit 134 (Trackless) Replacement | 255018 | | $190,000 | $444 | $190,444 | $193,344 | $0 | ($2,900) | Substantial complete | Motion 26-119 |
| Town Gates Rehabilitation Project | 255025 | $75,000 | | $21,182 | $96,182 | $101,661 | $0 | ($5,479) | Substantial complete | |
| PW Roads Black Snappers Pedestrian Bridge Rehabilitation | 255026 | $100,000 | $100,000 | $0 | $200,000 | $87,085 | $0 | $112,915 | | |
| PW Roads Water Street Swing Bridge Rehabilitation | 255027 | $139,395 | $60,000 | $0 | $199,395 | $0 | $0 | $199,395 | | |
| PW Office Facility Capital Repairs & Maintenance | 255028 | $25,000 | $20,000 | $0 | $45,000 | $0 | $0 | $45,000 | | |
| PW Garage Facility Capital Repairs & Maintenance | 255029 | $30,000 | $40,000 | $0 | $70,000 | $18,421 | $0 | $51,579 | | |
| Elmwood Dr (King St E to Pine St E) Stormwater Infrastructure Rough-In | 255030 | $125,000 | $0 | $5,976 | $130,976 | $0 | $0 | $130,976 | | Motion 26-122 |
| Arthur St (Charles St S to end Arthur St) Road & Sidewalk Reconstruction | 255031 | ($62,609) | $1,100,000 | $1,220,490 | $2,257,881 | $40,716 | $0 | $2,217,165 | In Progress | Motion 26-120 |
| Arthur St (Charles St S to end Arthur St) Storm Sewer Replacement | 255032 | $100,000 | $1,100,000 | $1,000,000 | $2,200,000 | $0 | $0 | $2,200,000 | | Motion 26-120 |
| Birch St (King St W to Second St) Road & Sidewalk Reconstruction | 255033 | | $51,000 | $0 | $51,000 | $0 | $0 | $51,000 | | |
| Birch St (King St W to Second St) Storm Sewer Replacement | 255034 | | $51,000 | $0 | $51,000 | $0 | $0 | $51,000 | | |
| Elizabeth Street Parkette Stormwater Outfall Rehabilitation | 255041 | | $75,000 | $0 | $75,000 | $0 | $0 | $75,000 | | |
| Public Works - Fleet - Flacon 2 Ton Trailer (Dump Box) | 265000 | | | $47,000 | $47,000 | $47,827 | $0 | ($827) | Substantial complete | |
| PW Yard Fueling Facility Upgrades / Renewals | 265003 | | $200,000 | $0 | $200,000 | $0 | $0 | $200,000 | | |
| **Subtotal** | 22 | **$1,843,197** | **$4,938,600** | **$2,302,059** | **$9,083,856** | **$2,426,021** | **$0** | **$6,657,835** | | |
| **Dept 30811 Environmental services** | | | | | | | | | | |
| Shoreline Erosion Mitigation Project | 240100 | $76,023 | $0 | $0 | $76,023 | $0 | $0 | $76,023 | In Progress | |
| Wastewater Master Plan Study | 240902 | $121,275 | $0 | $0 | $121,275 | $0 | $0 | $121,275 | In Progress | |
| Utilities Storage Facility Project | 240903 | $23,855 | $0 | $0 | $23,855 | $9,535 | $0 | $14,320 | In Progress | |
| WTP Controls Renewals - Water Network | 240904 | $10,014 | $0 | $0 | $10,014 | $0 | $0 | $10,014 | In Progress | |
| WD Customer Water Meter Renewals - Water Network | 240905 | $2,167 | $0 | $0 | $2,167 | $0 | $0 | $2,167 | In Progress | |
| WD Hydraulic Modelling Study - Water Network | 240906 | $10,000 | $0 | $0 | $10,000 | $4,488 | $0 | $5,512 | | |
| WTP HVAC Upgrades/Renewals - Water Network | 250003 | $25,000 | $175,000 | $0 | $200,000 | $0 | $0 | $200,000 | | |
| WTP SCADA Renewals - Water Network | 250005 | ($2,895) | $18,000 | $0 | $15,105 | $0 | $0 | $15,105 | | |
| WTP Electrical/Instrumentation Renewals - Water Network | 250007 | ($30,000) | $30,000 | $0 | $0 | $0 | $0 | $0 | Substantial complete | |
| WTP Low Lift Pump & Rapid Mixer Renewals - Water Network | 250008 | $7,472 | $40,000 | $0 | $47,472 | $0 | $0 | $47,472 | | |
| WTP Backwash Renewals - Water Network | 250010 | $17,413 | $0 | $0 | $17,413 | $13,827 | $0 | $3,586 | In Progress | |
| WTP High Lift Pump Renewals - Water Network | 250012 | $7,433 | $0 | $0 | $7,433 | $0 | $0 | $7,433 | Substantial complete | |
| WTP Wastewater Transfer Renewals - Water Network | 250013 | | $40,000 | $0 | $40,000 | $14,071 | $0 | $25,929 | | |
| WT Backflow Renewals - Water Network | 250014 | $10,000 | $0 | $0 | $10,000 | $0 | $0 | $10,000 | In Progress | |
| WD Arthur St (Charles St S to sub - Arthur st) Watermain Replacement - Water Network | 250015 | $137,500 | $880,000 | $0 | $1,017,500 | $0 | $0 | $1,017,500 | Not Started | |
| WD Birch St (King St W to Second St) Watermain Replacement - Water Network | 250016 | | $51,000 | $0 | $51,000 | $0 | $0 | $51,000 | | |
| WD Hydrant Replacement/Rebuild Program - Water Network | 250021 | $4,475 | $25,500 | $0 | $29,975 | $0 | $0 | $29,975 | | |
| WD Valve Replacement Program - Water Network | 250022 | $5,822 | $25,500 | $0 | $31,322 | $0 | $0 | $31,322 | | |

THE CORPORATION OF THE TOWN OF GANANOQUE
Canadian Gateway to the 1000 Islands

| | Project # | Carry forward | Budget 2026 | 2026 Budget Deviations | 2026 WIP | 2026 Expenidtures | POs Committted | Year-End Balance | Comments | Anticaped Completion Date |
|---|---|---|---|---|---|---|---|---|---|---|
| WD Elmwood Dr (King St E to Pine St E) Watermain Replacement - Water Network | 250023 | $305,518 | $0 | $0 | $305,518 | $92,105 | $0 | $213,413 | In Progress | |
| WD Water Tower Renewal - Water Network | 250025 | $36,805 | $905,000 | $0 | $941,805 | $9,253 | $0 | $932,552 | In Progress | |
| WD Lead Service Replacement Program - Water Network | 250026 | $7,959 | $25,500 | $0 | $33,459 | $0 | $0 | $33,459 | | |
| WD Curbstop Replacement Program - Water Network | 250028 | $20,882 | $25,500 | $0 | $46,382 | $1,608 | $0 | $44,774 | | |
| EEPS Upgrade Project (Chemical Building/Storage, 2nd Wet Well) - Sanitary Sewer Network | 250029 | $2,385,058 | $975,000 | $900,000 | $4,260,058 | $2,753,076 | $76,962 | $1,430,020 | In Progress | Motion 26-123 |
| Lagoon Forcemain Twinning Project - Sanitary Sewer Network | 250031 | $451,347 | $1,000,000 | $0 | $1,451,347 | $62,815 | $0 | $1,388,532 | In Progress | |
| Lagoon Cell #1 Influent / Bypass Chamber Renewal - Sanitary Sewer Network | 250032 | | $902,000 | $0 | $902,000 | $15,532 | $0 | $886,468 | | |
| Lagoon Sludge Removal - Sanitary Sewer Network | 250035 | $2,706 | $3,222,500 | $0 | $3,225,206 | $0 | $0 | $3,225,206 | | |
| WWC Arthur St (Charles St S to Deadend E of William St S) Sewermain Replacement - Sanitary Sewer Network | 250037 | $125,000 | $812,120 | $0 | $937,120 | $0 | $0 | $937,120 | | |
| WWC Birch St (King St W to Second St) Sewermain Replacement - Sanitary Sewer Network | 250038 | | $50,000 | $0 | $50,000 | $0 | $0 | $50,000 | | |
| WWC Service Lateral Relining & Replacement / Manhole Reburbishment Program - Sanitary Sewer Network | 250043 | ($2,376) | $25,500 | $0 | $23,124 | $20,346 | $0 | $2,778 | | |
| WWC Water Street PS#2 Pump Renewals - Sanitary Sewer Network | 250044 | | $15,300 | $0 | $15,300 | $0 | $0 | $15,300 | | |
| WWC Main Street PS#3 Pump Renewals - Sanitary Sewer Network | 250045 | $35,000 | $0 | $0 | $35,000 | $3,942 | $0 | $31,058 | In Progress | |
| WWC SSPS Pump Renewals - Sanitary Sewer Network | 250047 | | $17,850 | $0 | $17,850 | $1,282 | $0 | $16,568 | | |
| WWC Manhole #18 Renewals - Sanitary Sewer Network | 250048 | | $35,700 | $0 | $35,700 | $0 | $0 | $35,700 | | |
| PW Utilities Equipment Renewals - Water Network | 250054 | | $15,300 | $0 | $15,300 | $0 | $0 | $15,300 | | |
| WD Watermain Relining Pilot Project | 260001 | | $1,000,000 | $0 | $1,000,000 | $0 | $0 | $1,000,000 | | |
| Lagoon Cell #1 Liner Rehabilitation - Sanitary Sewer Network - Sanitary Sewer Network | 260002 | | $2,250,000 | $0 | $2,250,000 | $54,101 | $0 | $2,195,899 | | |
| Lagoon Cell #2 Storm Drainage Repair - Sanitary Sewer Network | 260003 | | $50,000 | $0 | $50,000 | $0 | $0 | $50,000 | | |
| WWC Sewer Camera - Sanitary Sewer Network | 260004 | | $100,000 | $0 | $100,000 | $93,279 | $0 | $6,721 | Substantial complete | |
| **Subtotal** | 38 | **$3,793,453** | **$12,712,270** | **$900,000** | **$17,405,723** | **$3,149,259** | **$76,962** | **$14,179,501** | | |
| **Dept 31610 Recreation & cultural services** | | | | | | | | | | |
| Trail Signage | 247003 | $6,271 | $0 | $0 | $6,271 | $0 | $0 | $6,271 | In Progress | |
| Recreation Fleet Unit 301 Renewal (1/2 Ton Truck) - Vehicle | 252002 | $0 | $86,700 | $0 | $86,700 | $61,189 | $0 | $25,511 | In Progress | |
| Recreation Fleet Unit 311 Renewal (Ride On Mower) - Equipment | 252005 | $0 | $32,640 | $0 | $32,640 | $20,026 | $0 | $12,614 | Substantial complete | |
| Recreation Ice Edger Renewal | 252006 | $0 | $7,140 | $0 | $7,140 | $0 | $0 | $7,140 | Substantial complete | |
| **Subtotal** | 4 | **$6,271** | $126,480 | **$0** | **$132,751** | **$81,216** | **$0** | **$51,535** | | |
| **Dept 31611 Recreation & cultural services - Marina** | | | | | | | | | | |
| Marina Main Fixed Dock Reconstruction - Docks | 251001 | $101,876 | $0 | $0 | $101,876 | $0 | $0 | $101,876 | Substantial complete | |
| Marina Floating Dock Replacements - Docks | 251002 | $227,743 | $0 | $0 | $227,743 | $296,771 | $0 | ($69,028) | Substantial complete | |
| Marina Main Bldg Main Door Replacement - Building | 251003 | $20,000 | $0 | $0 | $20,000 | $0 | $0 | $20,000 | In Progress | |
| Marina Main Bldg Hot Water Tank Replacement - Building | 251005 | $14,000 | $0 | $0 | $14,000 | $11,040 | $0 | $2,960 | Substantial complete | |
| Marina Dock & Shoreline Rehabilitation | 251006 | $294,525 | $0 | $0 | $294,525 | $336,641 | $0 | ($42,116) | Substantial complete | |
| **Subtotal** | 5 | **$658,144** | $0 | **$0** | **$658,144** | **$644,453** | **$0** | **$13,692** | | |
| **Dept 31612 Recreation & cultural services - Arena** | | | | | | | | | | |
| Arena Boilers Replacements | 242001 | $7,000 | $0 | $0 | $7,000 | $0 | $0 | $7,000 | In Progress | |
| Arena HVAC (D30) Renewals | 252012 | $24,557 | $67,000 | $0 | $91,557 | $8,500 | $0 | $83,057 | In Progress | |
| Arena HVAC Upgrades - Building | 252013 | $20,000 | $0 | $0 | $20,000 | $9,847 | $0 | $10,153 | In Progress | |
| Arena Electrical / Lighting Renewals - Building | 252014 | $5,973 | $99,623 | $0 | $105,596 | $28,780 | $0 | $76,816 | In Progress | |
| Arena Plumbing Renewals - Building | 252015 | $2,966 | $26,967 | $0 | $29,933 | $2,113 | $0 | $27,820 | In Progress | |
| Arena Interior Renewals - Building | 252018 | $15,750 | $88,317 | $0 | $104,067 | $54,073 | $0 | $49,994 | In Progress | |
| Arena Elevator Replacement - Building | 252021 | | $255,000 | $0 | $255,000 | $0 | $0 | $255,000 | Not Started | |
| Arena Overhead Netting Replacement - Building | 252022 | | $29,375 | $0 | $29,375 | $0 | $0 | $29,375 | In Progress | |
| Arena Shell (B) Renewals | 262001 | | $10,000 | $0 | $10,000 | $0 | $0 | $10,000 | In Progress | |

THE CORPORATION OF THE TOWN OF
GANANOQUE
Canadian Gateway to the 1000 Islands

| | Project # | Carry forward | Budget 2026 | 2026 Budget Deviations | 2026 WIP | 2026 Expenidtures | POs | Committted | Year-End Balance | Comments | Anticaped Completion Date |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arena Fire, Security, Safety & Emergency Lighting (D40, D50 & F20) Renewals | 262002 | | $11,750 | $0 | $11,750 | $0 | | $0 | $11,750 | In Progress | |
| **Subtotal** | 10 | **$76,246** | **$588,032** | **$0** | **$664,278** | **$103,314** | | **$0** | **$560,964** | | |
| **Dept 31810 Planning & development** | | | | | | | | | | | |
| Planning Development Permit By-law | 247001 | $50,000 | $0 | $0 | $50,000 | $0 | | $0 | $50,000 | | |
| Official Plan | 257007 | $6,194 | $0 | $0 | $6,194 | $3,676 | | $0 | $2,518 | | |
| **Subtotal** | 2 | **$56,194** | $0 | **$0** | **$56,194** | **$3,676** | | **$0** | **$52,518** | | |
| **Total** | 112 | **$6,921,240** | **$18,662,934** | **$4,211,867** | **$29,796,041** | **$7,295,799** | | **$76,962** | **$22,423,280** | | |

**TOWN OF GANANOQUE**

## Council/Board Report - Combined



AP5060 Page : 1
Date : Oct 27, 2026 Time : 1:06 pm

Vendor : 1000 To ZYCOM
Batch : All

July 1 - Sept 30

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor / Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| **10023** | **THOUSAND ISLANDS ACCOMODATION PARTNERS** | | | | | | | | |
| 2026 4TH QTR | BYLAW 2019-058 MAT 4TH PAYMENT 2026 | 202 | T | 25-Aug-2026 25-Aug-2026 | 42,500.00 | 42,500.00 | 0.00 | 0.00 | 0.00 |
| **ABC02** | **ABC FIRE PROTECTION INC** | | | | | | | | |
| 30780 | ANNUAL FIRE TESTING | 202 | T | 29-Jul-2026 29-Jul-2026 | 5,423.33 | 5,423.33 | 0.00 | 0.00 | 0.00 |
| **ABE01** | **ABELL PEST CONTROL** | | | | | | | | |
| A7969439 | PEST CONTROL | 149 | T | 01-Jun-2026 30-Jun-2026 | 125.69 | 125.69 | 0.00 | 0.00 | 0.00 |
| A8037151 | JULY 2026 PEST CONTROL | 162 | T | 01-Jul-2026 30-Jul-2026 | 131.97 | 131.97 | 0.00 | 0.00 | 0.00 |
| A8146848 | PEST CONTROL | 207 | T | 01-Aug-2026 01-Aug-2026 | 133.29 | 133.29 | 0.00 | 0.00 | 0.00 |
| A8270258 | PEST CONTROL | 208 | T | 01-Sep-2026 28-Sep-2026 | 133.29 | 133.29 | 0.00 | 0.00 | 0.00 |
| **ACFOMI** | **A C F O MILLE-ILES** | | | | | | | | |
| REFUND | DUPLICATE PAYMENT | 200 | T | 20-Aug-2026 20-Aug-2026 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 0.00 |
| **ADAMCOR** | **ADAM CORREIA/A.M.CREATIV** | | | | | | | | |
| 20 | CANADA DAY PHOTOGRAPHY | 171 | T | 01-Jul-2026 01-Jul-2026 | 800.00 | 800.00 | 0.00 | 0.00 | 0.00 |
| 24 | PHOTOS AUG 22 AND FIREWORKS | 202 | T | 22-Aug-2026 22-Aug-2026 | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 |
| **ADGDBIEB** | **ADAIR GOLDBLATT BIEBER LL P** | | | | | | | | |
| 26-7325 | JUDICIAL REVIEW | 223 | T | 15-Sep-2026 25-Sep-2026 | 453.70 | 453.70 | 0.00 | 0.00 | 0.00 |
| **AGO01** | **AGO INDUSTRIES INC.** | | | | | | | | |
| 1238029 | SAFETY SCREEN | 191 | T | 16-Jul-2026 16-Jul-2026 | 575.27 | 575.27 | 0.00 | 0.00 | 0.00 |
| **AIR02** | **AIRD & BERLIS LLP** | | | | | | | | |
| 1495863 | JUDICIAL REVIEW | 165 | T | 30-Jun-2026 30-Jun-2026 | 55,944.05 | 55,944.05 | 0.00 | 0.00 | 0.00 |
| 1499349 | JUDICAL REVIEW | 191 | T | 30-Jul-2026 30-Jul-2026 | 6,060.19 | 6,060.19 | 0.00 | 0.00 | 0.00 |
| 1499489 | LEGAL OPINION | 191 | T | 30-Jul-2026 30-Jul-2026 | 3,129.54 | 3,129.54 | 0.00 | 0.00 | 0.00 |
| 1501852 | COUNCIL ADVICE | 200 | T | 17-Aug-2026 17-Aug-2026 | 3,435.20 | 3,435.20 | 0.00 | 0.00 | 0.00 |
| 1503519 | JUDICAL REVIEW | 207 | T | 28-Aug-2026 28-Aug-2026 | 1,262.78 | 1,262.78 | 0.00 | 0.00 | 0.00 |
| 1503520 | LEGAL OPINION | 207 | T | 28-Aug-2026 28-Aug-2026 | 913.61 | 913.61 | 0.00 | 0.00 | 0.00 |
| 1503521 | MOTION RE HARRASSMENT | 207 | T | 28-Aug-2026 28-Aug-2026 | 9,410.08 | 9,410.08 | 0.00 | 0.00 | 0.00 |
| 1505739 | STRONG MAYOR POWEI | 223 | T | 15-Sep-2026 25-Sep-2026 | 4,294.00 | 4,294.00 | 0.00 | 0.00 | 0.00 |
| **AJS01** | **A J STONE COMPANY LTD** | | | | | | | | |
| 0000203156 | SUPPLIES | 215 | T | 03-Sep-2026 28-Sep-2026 | 1,243.00 | 1,243.00 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| **ALL11** | **ALLIANCE SECURITY TEAM** | | | | | | | | |
| C2751-070126 | AC VOICE LOGGER / ANSWER | 171 | T | 01-Jul-2026 23-Jul-2026 | 261.44 | 261.44 | 0.00 | 0.00 | 0.00 |
| C2751-080126 | VOICE ANSWER LOGER | 207 | T | 01-Aug-2026 01-Aug-2026 | 260.26 | 260.26 | 0.00 | 0.00 | 0.00 |
| C2751-090126 | ac answering services august 1 - 31 | 223 | T | 22-Sep-2026 28-Sep-2026 | 269.05 | 269.05 | 0.00 | 0.00 | 0.00 |
| YAL3390-050126 | BALANCE OWING ON INVOICE | 171 | T | 01-May-2026 01-May-2026 | 256.96 | 256.96 | 0.00 | 0.00 | 0.00 |
| YAL3390-060126 | ALARM MONITOR WATEI KATE ST | 149 | T | 01-Jun-2026 30-Jun-2026 | 1,285.03 | 1,285.03 | 0.00 | 0.00 | 0.00 |
| YAL4021-090126 | LIBRAY ALARM MONITORING | 223 | T | 01-Sep-2026 28-Sep-2026 | 29.27 | 29.27 | 0.00 | 0.00 | 0.00 |
| YAL4021-13149-( | PANEL BACKUP BATTERY REPLACEMENT | 165 | T | 13-Mar-2026 13-Mar-2026 | 169.50 | 169.50 | 0.00 | 0.00 | 0.00 |
| YAL4021-13698-( | ALARM SYSTEM | 162 | T | 30-Jun-2026 30-Jun-2026 | 8,242.21 | 8,242.21 | 0.00 | 0.00 | 0.00 |
| YAL4960-090126 | ALARM MONITOR | 208 | T | 01-Sep-2026 28-Sep-2026 | 264.42 | 264.42 | 0.00 | 0.00 | 0.00 |
| **AMA02** | **AMACO CONSTRUTION EQUIPMENT INC** | | | | | | | | |
| RSA000062-1 | DIAMOND MOWER RENTAL | 202 | T | 10-Aug-2026 03-Sep-2026 | 9,831.00 | 9,831.00 | 0.00 | 0.00 | 0.00 |
| RSA000062-2 | TRUCKING COST RE MOWER | 202 | T | 11-Aug-2026 03-Sep-2026 | 4,859.00 | 4,859.00 | 0.00 | 0.00 | 0.00 |
| **ARC02** | **ARCTIC GLACIER** | | | | | | | | |
| 3253622201 | MARINA ICE | 191 | T | 10-Aug-2026 26-Aug-2026 | 942.08 | 942.08 | 0.00 | 0.00 | 0.00 |
| 4215623110 | MARINA ICE | 200 | T | 19-Aug-2026 26-Aug-2026 | 714.77 | 714.77 | 0.00 | 0.00 | 0.00 |
| 4217616115 | ICE MARINA | 149 | T | 10-Jun-2026 05-Jul-2026 | 785.59 | 785.59 | 0.00 | 0.00 | 0.00 |
| 4217619010 | MARINA ICE | 171 | T | 09-Jul-2026 30-Jul-2026 | 559.41 | 559.41 | 0.00 | 0.00 | 0.00 |
| 4221619212 | MARINA ICE | 191 | T | 11-Jul-2026 11-Aug-2026 | 509.73 | 509.73 | 0.00 | 0.00 | 0.00 |
| 4221620507 | MARINA - ICE | 185 | T | 24-Jul-2026 20-Aug-2026 | 810.57 | 810.57 | 0.00 | 0.00 | 0.00 |
| 4221621207 | MARINA ICE | 191 | T | 31-Jul-2026 20-Aug-2026 | 1,218.81 | 1,218.81 | 0.00 | 0.00 | 0.00 |
| **ARNLIBRARY** | **ARNPRIOR PUBLIC LIBRARY** | | | | | | | | |
| 235347895 | UNRETURNED / OVERDUE BOOK | 171 | C | 09-Jun-2026 09-Jun-2026 | 40.00 | 40.00 | 0.00 | 0.00 | 0.00 |
| **ASI01** | **ASIA EMBROIDERY INC.** | | | | | | | | |
| 11726 | CLOTHING | 162 | T | 23-Jun-2026 16-Jul-2026 | 1,048.64 | 1,048.64 | 0.00 | 0.00 | 0.00 |
| 11738 | POLOS LOGOS | 171 | T | 08-Jul-2026 30-Jul-2026 | 108.48 | 108.48 | 0.00 | 0.00 | 0.00 |
| **AXO01** | **AXON PUBLIC SAFETY CANANDA INC.** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| INCA007488 | PRO LIC BUNDLE | 191 | T | 01-Aug-2026 26-Aug-2026 | 1,075.76 | 1,075.76 | 0.00 | 0.00 | 0.00 |
| INCA007521 | PRO / BASIC LICENSE BUNDLE | 191 | T | 01-Aug-2026 26-Aug-2026 | 10,641.44 | 10,641.44 | 0.00 | 0.00 | 0.00 |
| **BAR11** | **BARIL JENNIFER** | | | | | | | | |
| 21/09/2026 | GAS MILEAGE REBATE FOR MENSONS FARM CORN PICK UP FOR MARKET CORN ROAST | 223 | T | 21-Sep-2026 23-Sep-2026 | 51.84 | 51.84 | 0.00 | 0.00 | 0.00 |
| EXPAUG242026 | ODDS CONCERT SUPPLIES | 202 | T | 24-Aug-2026 24-Aug-2026 | 67.18 | 67.18 | 0.00 | 0.00 | 0.00 |
| EXPJULY62026 | MILEAGE | 165 | T | 06-Jul-2026 06-Jul-2026 | 57.60 | 57.60 | 0.00 | 0.00 | 0.00 |
| **BEAERCA** | **BEAUCHAMP ERICA** | | | | | | | | |
| AUG 1 2026 | AUG 1 LE FESTIVILES MUSIC PERFORMANCE | 185 | T | 29-Jul-2026 29-Jul-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **BED02** | **BEDDOWS JOHN** | | | | | | | | |
| EXP07062026 | MILEAGE MAY 5-JULY 7 | 171 | T | 07-Jun-2026 07-Jun-2026 | 391.40 | 391.40 | 0.00 | 0.00 | 0.00 |
| EXPAUG212026 | AMO CONFERENCE MILEAGE / PARKING | 202 | T | 21-Aug-2026 21-Aug-2026 | 384.48 | 384.48 | 0.00 | 0.00 | 0.00 |
| **BEL08** | **BELL CANADA** | | | | | | | | |
| AUGPAPPMT | AUG 2026 PAP PMT | 210 | E | 31-Aug-2026 31-Aug-2026 | 5,900.38 | 5,900.38 | 0.00 | 0.00 | 0.00 |
| JULY PAP | JULY PAP PMTS | 196 | E | 31-Jul-2026 31-Jul-2026 | 6,423.67 | 6,423.67 | 0.00 | 0.00 | 0.00 |
| SEPT2026 PAP F | SEPT 2026 PAP PMTS | 234 | E | 30-Sep-2026 30-Sep-2026 | 5,737.38 | 5,737.38 | 0.00 | 0.00 | 0.00 |
| **BELLASS** | **BELL & ASS ARCHITECTURE INC** | | | | | | | | |
| 224-25.2-004 | GANANOQUE PHASE 2 - YMCA UNIT 1 400 STONE ST N - SERVICES MAY 1-31 2026 | 221 | T | 01-May-2026 01-May-2026 | 10,769.52 | 10,769.52 | 0.00 | 0.00 | 0.00 |
| 224-25.2-005 | PHASE 2 YMCA UNIT 1 JUNE 2026 | 165 | T | 30-Jun-2026 09-Jul-2026 | 2,677.60 | 2,677.60 | 0.00 | 0.00 | 0.00 |
| 224-25.2-006 | PHASE 2 YMCA UNIT 1 | 191 | T | 01-Aug-2026 13-Aug-2026 | 15,426.83 | 15,426.83 | 0.00 | 0.00 | 0.00 |
| 224-25.2-007 | PHASE 2 YMCA UNIT 1 AUG 1-31 | 215 | T | 01-Sep-2026 16-Sep-2026 | 3,593.40 | 3,593.40 | 0.00 | 0.00 | 0.00 |
| 224-25.2008.1 | GANANOQUE PHASE 2 - YMCA UNIT 1 400 STONE ST N JUNE 1- AUGUST 31 2026 | 221 | T | 07-Sep-2026 07-Sep-2026 | 3,956.81 | 3,956.81 | 0.00 | 0.00 | 0.00 |
| 22425.2-004 | PHASE 2 YMCA UNIT 1 400 STONE SERVICES MAY 1 TO MAY 31 2026 | 223 | T | 01-May-2026 22-Sep-2026 | 10,769.52 | 10,769.52 | 0.00 | 0.00 | 0.00 |
| **BEMOR** | **BE MORELLI INC** | | | | | | | | |
| DP2024-16 2025- | PENDING PEER & LEGAL REQ | 165 | T | 03-Jul-2026 03-Jul-2026 | 214,474.00 | 214,474.00 | 0.00 | 0.00 | 0.00 |
| **BIS04** | **BISHOP MICHAEL** | | | | | | | | |
| AUG282026 | WATERFRONT CONCER AUG 28 2026 | 203 | T | 26-Aug-2026 26-Aug-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **BLA04** | **BLACK DOG TIRECRAFT KINGSTON** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| IK0084127 | TIRE INSTALL | 162 | | 26-May-2026 | 1,210.37 | 1,210.37 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jun-2026 | | | | | |
| IK0084308 | SERVICE CALL - FLAT | 149 | | 01-Jun-2026 | 312.81 | 312.81 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| IK0084751 | 2012 FREIGHTLINER F11825 | 178 | | 24-Jun-2026 | 853.44 | 853.44 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| **BOA02** | **BOATING ONTARIO ASSOCIATION** | | | | | | | | |
| 53815 | 2027 MEMBERSHIP DUES | 191 | | 01-Aug-2026 | 733.37 | 733.37 | 0.00 | 0.00 | 0.00 |
| | | | T | 26-Aug-2026 | | | | | |
| 5651 | CLEAN MARINE RENEWAL 2026 | 149 | | 10-Jun-2026 | 337.87 | 337.87 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| **BRE07** | **BRENNTAG CANADA INC** | | | | | | | | |
| 47115839 | CHLORINE / CYLINDER RETURNABLES | 171 | | 13-Jul-2026 | 21,170.60 | 21,170.60 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| CR47116393 | RETURNABLES | 171 | | 14-Jul-2026 | -16,385.00 | -16,385.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 14-Jul-2026 | | | | | |
| **BRO06** | **BROWN HOSPITALITY CORP** | | | | | | | | |
| 1046046115 RM2 | LEFESTIVILLE RM 224 | 191 | | 31-Jul-2026 | 390.93 | 390.93 | 0.00 | 0.00 | 0.00 |
| | | | T | 31-Jul-2026 | | | | | |
| 1046046116 RM2 | LEFESTIVILE | 191 | | 31-Jul-2026 | 368.33 | 368.33 | 0.00 | 0.00 | 0.00 |
| | | | T | 31-Jul-2026 | | | | | |
| 1046046141 RM2 | LEFESTIVILE | 191 | | 31-Jul-2026 | 390.93 | 390.93 | 0.00 | 0.00 | 0.00 |
| | | | T | 31-Jul-2026 | | | | | |
| 66143000572 | ODDS AUG 22-24 | 207 | | 24-Aug-2026 | 1,645.20 | 1,645.20 | 0.00 | 0.00 | 0.00 |
| | | | T | 24-Aug-2026 | | | | | |
| **BRO29** | **BROWN COLIN** | | | | | | | | |
| AMO CONF | AMO CONFERENCE | 200 | | 19-Aug-2026 | 1,323.07 | 1,323.07 | 0.00 | 0.00 | 0.00 |
| | | | T | 19-Aug-2026 | | | | | |
| **BRUNLOU** | **BRUNELLE LOUIS** | | | | | | | | |
| REFUND2026 | REFUND MARINA | 200 | | 20-Aug-2026 | 738.12 | 738.12 | 0.00 | 0.00 | 0.00 |
| | | | T | 20-Aug-2026 | | | | | |
| **BSIONLINE** | **BSI ONLINE ULC** | | | | | | | | |
| 660079 | ANNUAL SUBSCRIPTION | 207 | | 01-Jul-2026 | 672.35 | 672.35 | 0.00 | 0.00 | 0.00 |
| | | | T | 01-Jul-2026 | | | | | |
| **BUR09** | **BURNS SCOTT** | | | | | | | | |
| AUG 22 2026 | AUG 22 2026 WATERFRONT CONCER STARES | 202 | | 22-Aug-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 22-Aug-2026 | | | | | |
| **CAD01** | **CADUCEON ENVIRONMENTAL LABS** | | | | | | | | |
| I26-007480 | SEWAGE SAMPLES | 149 | | 02-Jun-2026 | 1,615.70 | 1,615.70 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| I26-007481 | WATER SAMPLES | 149 | | 02-Jun-2026 | 1,572.08 | 1,572.08 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| I26-009740 | SEWAGE SAMPLES | 171 | | 03-Jul-2026 | 1,629.00 | 1,629.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| I26-009741 | E COLI | 171 | | 03-Jul-2026 | 868.25 | 868.25 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| I26-009742 | SEWAGE SAMPLES | 171 | | 03-Jul-2026 | 598.95 | 598.95 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| I26-010864 | WATER SAMPLES | 171 | T | 03-Jul-2026 30-Jul-2026 | 289.42 | 289.42 | 0.00 | 0.00 | 0.00 |
| I26-012933 | ECOLI | 207 | T | 05-Aug-2026 28-Aug-2026 | 1,610.11 | 1,610.11 | 0.00 | 0.00 | 0.00 |
| I26-012934 | SEWAGE SAMPLES | 207 | T | 05-Aug-2026 28-Aug-2026 | 1,915.17 | 1,915.17 | 0.00 | 0.00 | 0.00 |
| I26-012935 | WATER SAMPLES | 207 | T | 05-Aug-2026 28-Aug-2026 | 44.76 | 44.76 | 0.00 | 0.00 | 0.00 |
| I26-014883 | SEWAGE SAMPLE TESTING | 223 | T | 03-Sep-2026 28-Sep-2026 | 2,366.19 | 2,366.19 | 0.00 | 0.00 | 0.00 |
| I26-014884 | PUBLIC WORKS - DRINKING WATER REPORT FEES | 223 | T | 03-Sep-2026 30-Sep-2026 | 868.25 | 868.25 | 0.00 | 0.00 | 0.00 |
| I26-014885 | PUBLIC WORKS - WATERTRAX | 223 | T | 03-Sep-2026 30-Sep-2026 | 578.83 | 578.83 | 0.00 | 0.00 | 0.00 |
| I26-016223 | PUBLIC WORKS - INTERNAL PLUMBING LEAD | 223 | T | 03-Sep-2026 30-Sep-2026 | 45.44 | 45.44 | 0.00 | 0.00 | 0.00 |
| I26008690 | SEWAGE | 149 | T | 02-Jun-2026 30-Jun-2026 | 598.95 | 598.95 | 0.00 | 0.00 | 0.00 |
| **CAL06** | **CALLERY JEFF** | | | | | | | | |
| JULY252026 | WATERFRONT CONCER JULY 25 2026 OUTSKIRTS | 178 | T | 20-Jul-2026 20-Jul-2026 | 2,400.00 | 2,400.00 | 0.00 | 0.00 | 0.00 |
| **CALLASH** | **CALLERY ASHLEY** | | | | | | | | |
| EXPJUNE252026 | COFFEE AND SUPPLIES | 162 | T | 25-Jun-2026 25-Jun-2026 | 39.68 | 39.68 | 0.00 | 0.00 | 0.00 |
| **CALLIDUS** | **CALLIDUS ENGINEERING** | | | | | | | | |
| 20261109 | DESIGN | 149 | T | 04-Jun-2026 30-Jun-2026 | 1,853.19 | 1,853.19 | 0.00 | 0.00 | 0.00 |
| 20261301 | DEHUMIDIFIER REPLACEMENT | 165 | T | 03-Jul-2026 09-Jul-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| **CAM08** | **CAMBIUM INC.** | | | | | | | | |
| 00012331 | CHARLES ST INITIAL SUBMISSION | 156 | T | 10-Jun-2026 03-Jul-2026 | 1,582.00 | 1,582.00 | 0.00 | 0.00 | 0.00 |
| **CAN06** | **CANTY AIDAN** | | | | | | | | |
| AUG 27 2026 | GAN FARMERS MARKET | 202 | T | 25-Aug-2026 25-Aug-2026 | 225.00 | 225.00 | 0.00 | 0.00 | 0.00 |
| **CAN16** | **CANADIAN NIAGARA POWER INC** | | | | | | | | |
| AUG2026PAPPM | AUG 2026 PAP PMT | 210 | E | 31-Aug-2026 31-Aug-2026 | 37,072.68 | 37,072.68 | 0.00 | 0.00 | 0.00 |
| JULY 2026 PAP | JULY 2026 PAP PMTS | 196 | E | 31-Jul-2026 31-Jul-2026 | 32,539.25 | 32,539.25 | 0.00 | 0.00 | 0.00 |
| SEPT2026 PAP | SEPT 2026 PAP PMTS | 234 | E | 30-Sep-2026 30-Sep-2026 | 37,384.57 | 37,384.57 | 0.00 | 0.00 | 0.00 |
| **CAPECOM** | **CAPE COMMUNICATIONS INT INC** | | | | | | | | |
| 252205 | SUPPLIES | 191 | T | 05-Aug-2026 05-Aug-2026 | 185.15 | 185.15 | 0.00 | 0.00 | 0.00 |
| **CAPPYROT** | **CAPITAL PYROTECHNICS** | | | | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 1404 BALANCE | BALANCE OWING JULY 1ST FIREWORKS | 142 | T | 01-Jun-2026 25-Aug-2026 | 11,017.50 | 11,017.50 | 0.00 | 0.00 | 0.00 |
| **CAR24** | **CARPENTIER LOU** | | | | | | | | |
| REFUND2026 | MARINA REFUND 2026 | 162 | T | 30-Jun-2026 30-Jun-2026 | 896.59 | 896.59 | 0.00 | 0.00 | 0.00 |
| **CARLJ** | **CARL JAMES** | | | | | | | | |
| SEPT 10 2026 | GAN FARMERS MARKET | 215 | T | 09-Sep-2026 09-Sep-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **CAT02** | **CATHOLIC DISTRICT SCHOOL BOARD** | | | | | | | | |
| 3RD QTR PYMT | 3026 3RD QTR PMT | 215 | T | 10-Sep-2026 10-Sep-2026 | 68,392.46 | 68,392.46 | 0.00 | 0.00 | 0.00 |
| **CED01** | **CEDAR SIGNS** | | | | | | | | |
| INV/2026-3365 | SIGNS | 200 | T | 12-Aug-2026 03-Sep-2026 | 2,383.74 | 2,383.74 | 0.00 | 0.00 | 0.00 |
| INV/2026/3073 | SIGNS | 191 | T | 27-Jul-2026 20-Aug-2026 | 3,365.24 | 3,365.24 | 0.00 | 0.00 | 0.00 |
| INV/2026/3364 | DOUBLE SIDED STREET NAME SIGNS | 200 | T | 12-Aug-2026 03-Sep-2026 | 2,849.93 | 2,849.93 | 0.00 | 0.00 | 0.00 |
| INV/2026/3366 | AUTHORIZED PARKING ONLY SIGNS | 200 | T | 12-Aug-2026 03-Sep-2026 | 104.78 | 104.78 | 0.00 | 0.00 | 0.00 |
| INV/2026/3511 | BANDING ROLL BUCKLES | 208 | T | 20-Aug-2026 17-Sep-2026 | 625.39 | 625.39 | 0.00 | 0.00 | 0.00 |
| **CELLCOM** | **8755477 CANADA INC.** | | | | | | | | |
| 302917-B3 | CELLULAR DEVICE PURCHASE PLAN | 171 | T | 10-Jun-2026 10-Jun-2026 | 2,073.61 | 2,073.61 | 0.00 | 0.00 | 0.00 |
| 314385-B3 | IPHONE PRO MAX 256GB DA | 215 | T | 22-Jul-2026 22-Jul-2026 | 1,037.06 | 1,037.06 | 0.00 | 0.00 | 0.00 |
| 321052-B3 | IPHONE 17 256GB BW | 207 | T | 18-Aug-2026 18-Aug-2026 | 705.52 | 705.52 | 0.00 | 0.00 | 0.00 |
| 555927-B1 | SAMSUNG GALAXY S26 512GB | 165 | T | 29-Jun-2026 29-Jun-2026 | 753.15 | 753.15 | 0.00 | 0.00 | 0.00 |
| 558832-B1 | BIA IPHONE 17 PRO 256GB | 178 | T | 10-Jul-2026 10-Jul-2026 | 672.00 | 672.00 | 0.00 | 0.00 | 0.00 |
| 569251-B1 | IPONE 17 512GB | 207 | T | 19-Aug-2026 19-Aug-2026 | 602.81 | 602.81 | 0.00 | 0.00 | 0.00 |
| 569609-B1 | IPONE 17 512GB | 207 | T | 20-Aug-2026 20-Aug-2026 | 602.81 | 602.81 | 0.00 | 0.00 | 0.00 |
| **CFEBOV** | **BOBCAT OF OTTAWA VALLY -DIV OF CASSELLMAN** | | | | | | | | |
| 03-43704 | SERVICE CALL | 178 | T | 03-Jul-2026 30-Jul-2026 | 2,268.97 | 2,268.97 | 0.00 | 0.00 | 0.00 |
| **CHI05** | **CHIASSON FORD** | | | | | | | | |
| 188830 | 2020 FORD EXP BRAKES | 156 | T | 04-Jun-2026 29-Jun-2026 | 1,861.39 | 1,861.39 | 0.00 | 0.00 | 0.00 |
| 189160 | 2022 FORD HYBRID REAR BRAKES | 191 | T | 31-Jul-2026 20-Aug-2026 | 1,076.58 | 1,076.58 | 0.00 | 0.00 | 0.00 |
| 37746CR | INV 37746 PD TWICE | 142 | T | 01-Apr-2026 01-Apr-2026 | -72.24 | -72.24 | 0.00 | 0.00 | 0.00 |
| **CIM01** | **CIMCO REFRIGERATION** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 91033860 | ARENA REFRIGERATION - ANNUAL SERVICE | 208 | T | 25-Aug-2026 21-Sep-2026 | 4,260.10 | 4,260.10 | 0.00 | 0.00 | 0.00 |
| **CIT01** | **CITY OF KINGSTON CAO'S OFFICE** | | | | | | | | |
| IN-0049075 | COURSE ICE RESCUE OPS & TECH | 165 | T | 10-Feb-2026 10-Feb-2026 | 550.00 | 550.00 | 0.00 | 0.00 | 0.00 |
| IN-0050948 | TRAINING COURS JUNE 17 FIRE OFFICER | 162 | T | 25-Jun-2026 25-Jun-2026 | 550.00 | 550.00 | 0.00 | 0.00 | 0.00 |
| **CITYCRUISE** | **CITY CRUISES GANANOQUE** | | | | | | | | |
| 7322244-732728 | TICKET SALES JUNE 1-16 2026 | 165 | T | 16-Jun-2026 16-Jun-2026 | 166.95 | 166.95 | 0.00 | 0.00 | 0.00 |
| 7360528-743611 | TICKET SALES JUNE 16-30 | 165 | T | 02-Jul-2026 02-Jul-2026 | 1,419.05 | 1,419.05 | 0.00 | 0.00 | 0.00 |
| 7448201-752907 | TICKETS JULY 1 - JULY 15 2026 | 178 | T | 16-Jul-2026 16-Jul-2026 | 3,591.05 | 3,591.05 | 0.00 | 0.00 | 0.00 |
| 7539101-765925 | TICKETS JULY 16-JULY 31 2026 | 191 | T | 03-Aug-2026 03-Aug-2026 | 5,679.67 | 5,679.67 | 0.00 | 0.00 | 0.00 |
| 7665828-776155 | TICKET SALES AUG 1-15 2026 | 208 | T | 17-Aug-2026 17-Aug-2026 | 4,852.59 | 4,852.59 | 0.00 | 0.00 | 0.00 |
| 7740943-785585 | TICKET SALES AUG 16-31 2026 | 208 | T | 02-Sep-2026 02-Sep-2026 | 4,462.81 | 4,462.81 | 0.00 | 0.00 | 0.00 |
| 781002-7922562 | BOAT CRUISE TICKETS FOR RESALE | 223 | T | 22-Sep-2026 22-Sep-2026 | 2,337.17 | 2,337.17 | 0.00 | 0.00 | 0.00 |
| **CITYPETER** | **CITY OF PETERBOROUGH** | | | | | | | | |
| 504042 JUNE 22 | EAST ONT MAYORS CAUCUS 2026 FEE | 171 | C | 22-Jun-2026 22-Jun-2026 | 1,600.00 | 1,600.00 | 0.00 | 0.00 | 0.00 |
| **CLA04** | **CLARKE & WRIGHT PROFESSIONAL CORPORATION** | | | | | | | | |
| 37407 | REGISTER ON TITLE | 200 | T | 30-Jul-2026 30-Jul-2026 | 424.00 | 424.00 | 0.00 | 0.00 | 0.00 |
| **CLE03** | **CLEARTECH INDUSTRIES INC** | | | | | | | | |
| INV1220423 | WTP MAINTENANCE | 178 | T | 15-Jul-2026 13-Aug-2026 | 8,398.78 | 8,398.78 | 0.00 | 0.00 | 0.00 |
| **CLOUDPERM** | **CLOUDPERMIT INC** | | | | | | | | |
| #INV902420 | MOB APP INSP / PUBLIC WORKS PERMITS MODULE | 191 | T | 30-Jul-2026 20-Aug-2026 | 5,876.00 | 5,876.00 | 0.00 | 0.00 | 0.00 |
| #INV902421 | IMPLEMENTATION FEE | 191 | T | 30-Jul-2026 20-Aug-2026 | 678.00 | 678.00 | 0.00 | 0.00 | 0.00 |
| **COG01** | **COGECO CONNEXION INC.** | | | | | | | | |
| AUG2026PAPPM | AUG 2026 PAP PMT | 210 | E | 31-Aug-2026 31-Aug-2026 | 2,698.02 | 2,698.02 | 0.00 | 0.00 | 0.00 |
| JULY 2026 PAP F | JULY PAP PMTS | 196 | E | 31-Jul-2026 31-Jul-2026 | 5,170.16 | 5,170.16 | 0.00 | 0.00 | 0.00 |
| SEPT 2026 PAP | SEPT PAP PMT | 234 | E | 30-Sep-2026 30-Sep-2026 | 225.88 | 225.88 | 0.00 | 0.00 | 0.00 |
| **COM21** | **COMMERCIAL TRUCK EQUIPMENT CORP.** | | | | | | | | |
| WO-0004816346 | INBOUND FREIGHT FEES | 191 | T | 06-May-2026 06-May-2026 | 557.40 | 557.40 | 0.00 | 0.00 | 0.00 |
| **COMMFGREN** | **COMMUNITY FUTURES GRENVILLE** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 001 | SPONSORSHIP LG GREATEST ENTREPRENEUR AWARD | 171 | T | 30-Jun-2026 30-Jun-2026 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| **COMPNIG** | **COMPSON NIGEL** | | | | | | | | |
| AIG 8 2026 | WATERFRONT CONCER AUG 8 2026 | 186 | T | 29-Jul-2026 06-Aug-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **CON01** | **CONSEIL DE LES ECOLES PUBLIQUE** | | | | | | | | |
| 3RD QTR 2026 | 3RD QTR PAYMENT 2026 | 215 | T | 10-Sep-2026 10-Sep-2026 | 4,306.87 | 4,306.87 | 0.00 | 0.00 | 0.00 |
| **CONLIN** | **CONLIN TY** | | | | | | | | |
| EXPAUG182026 | SOCIAL MEDIA CONTENT / BUSINESS VISITS MILEAGE | 200 | T | 18-Aug-2026 18-Aug-2026 | 375.95 | 375.95 | 0.00 | 0.00 | 0.00 |
| EXPJULY152026 | MILEAGE VISITIOR GUIDE | 171 | T | 15-Jul-2026 15-Jul-2026 | 297.10 | 297.10 | 0.00 | 0.00 | 0.00 |
| **COONSAM** | **COONS SAM** | | | | | | | | |
| JULY302026 | LEFESTIVILES JULY 30TH | 185 | T | 27-Jul-2026 27-Jul-2026 | 450.00 | 450.00 | 0.00 | 0.00 | 0.00 |
| **CSC01** | **C S C D C E** | | | | | | | | |
| 2026 3RD QTR P | 3RD QTR PAYMENT 2026 | 217 | C | 10-Sep-2026 10-Sep-2026 | 7,663.58 | 7,663.58 | 0.00 | 0.00 | 0.00 |
| **CSFL1** | **CANADIAN SPORT FISHING LEAGUE** | | | | | | | | |
| MATTAP M#2026 | CSFL TOURNAMENT - 1000 ISLANDS CUP | 223 | T | 22-Jun-2026 23-Sep-2026 | 9,685.38 | 9,685.38 | 0.00 | 0.00 | 0.00 |
| **CSHMP** | **CASHMAN PAUL** | | | | | | | | |
| REFUNDMEMTR | REFUND BUDDA MEMORIAL TREE R238385 | 185 | T | 16-Jul-2026 16-Jul-2026 | 1,250.00 | 1,250.00 | 0.00 | 0.00 | 0.00 |
| **CUN01** | **CUNNINGHAM SWAN CARTY LITTLE & BONHAM LLP** | | | | | | | | |
| 212912 | INTEGRITY COMMISSIONER | 162 | T | 19-Feb-2026 19-Feb-2026 | 1,921.00 | 1,921.00 | 0.00 | 0.00 | 0.00 |
| 217224 | SD2025-01 CASTLEGROVE / RIVERTON | 171 | T | 29-Jun-2026 29-Jun-2026 | 5,402.22 | 5,402.22 | 0.00 | 0.00 | 0.00 |
| 217397 | HR MATTERS | 178 | T | 30-Jun-2026 23-Jul-2026 | 2,599.00 | 2,599.00 | 0.00 | 0.00 | 0.00 |
| 217874 | INTEGRITY COMMISIONER COMPLAINT | 191 | T | 28-Jul-2026 28-Jul-2026 | 1,695.00 | 1,695.00 | 0.00 | 0.00 | 0.00 |
| 217889 | LEGAL ADVICE | 191 | T | 28-Jul-2026 28-Jul-2026 | 367.25 | 367.25 | 0.00 | 0.00 | 0.00 |
| 218210 | HR MATTER | 191 | T | 31-Jul-2026 31-Jul-2026 | 11,503.35 | 11,503.35 | 0.00 | 0.00 | 0.00 |
| 218253 | GENERAL ADVICEX3 | 191 | T | 31-Jul-2026 31-Jul-2026 | 960.50 | 960.50 | 0.00 | 0.00 | 0.00 |
| 218630 | LEGAL ADVICE NC | 208 | T | 23-Aug-2026 23-Aug-2026 | 420.36 | 420.36 | 0.00 | 0.00 | 0.00 |
| 219016 | HR MATTER | 208 | T | 28-Aug-2026 28-Aug-2026 | 678.00 | 678.00 | 0.00 | 0.00 | 0.00 |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 219068 | OPINION | 208 | T | 28-Aug-2026 28-Aug-2026 | 1,101.75 | 1,101.75 | 0.00 | 0.00 | 0.00 |
| **CUP01** | **CANADIAN UNION OF PUBLIC EMPLOYEES** | | | | | | | | |
| AUG 2026 DUES | AUGUST 2026 CUPE UNION DUES | 208 | T | 01-Sep-2026 10-Sep-2026 | 1,634.01 | 1,634.01 | 0.00 | 0.00 | 0.00 |
| JULY2026DUES | JULY 2026 UNION DUES | 191 | T | 05-Aug-2026 20-Aug-2026 | 2,457.62 | 2,457.62 | 0.00 | 0.00 | 0.00 |
| JUNE2026DUES | JUNE CUPE UNION DUES | 162 | T | 02-Jul-2026 09-Jul-2026 | 1,579.68 | 1,579.68 | 0.00 | 0.00 | 0.00 |
| **CUP02** | **DAVID J. CUPIDO CONSTRUCTION LTD.** | | | | | | | | |
| 224-25-2 | BYLAW 2025-04 DAYCARE RENO UNIT1 PH2 | 178 | T | 10-Jul-2026 30-Jul-2026 | 143,117.98 | 143,117.98 | 0.00 | 0.00 | 0.00 |
| BP2023-044REFI | BP 2023-044 40 CHURCH ST | 185 | T | 23-Jul-2026 23-Jul-2026 | 750.00 | 750.00 | 0.00 | 0.00 | 0.00 |
| **CUR02** | **JAYNE CURTIS** | | | | | | | | |
| AUG272026 | 2 LG BOWLS SALAD | 207 | T | 27-Aug-2026 27-Aug-2026 | 226.00 | 226.00 | 0.00 | 0.00 | 0.00 |
| **DAL04** | **DA-LEE** | | | | | | | | |
| INV0108556 | MUN DUST CONTROL | 178 | T | 06-Jul-2026 30-Jul-2026 | 11,115.13 | 11,115.13 | 0.00 | 0.00 | 0.00 |
| **DALLAIRE** | **DALLAIRE TANYA R** | | | | | | | | |
| EXPJULY202026 | MFOA ANNUAL CONFERENCE REGISTRATION / ACCOMMODATION DEPOSIT | 178 | T | 20-Jul-2026 20-Jul-2026 | 1,653.82 | 1,653.82 | 0.00 | 0.00 | 0.00 |
| **DAR03** | **DARLINGTON DANA** | | | | | | | | |
| EXPAUG12026 | JUNE 17 18 USE OF FORCE PER DIEM | 191 | T | 01-Aug-2026 01-Aug-2026 | 40.00 | 40.00 | 0.00 | 0.00 | 0.00 |
| **DAV06** | **DAVTECH** | | | | | | | | |
| SI-182768 | SUPPLIES | 208 | T | 13-Aug-2026 13-Aug-2026 | 62.77 | 62.77 | 0.00 | 0.00 | 0.00 |
| **DCCOMMUN** | **DC COMMUNICATIONS 2015 IN** | | | | | | | | |
| 5919 | ALL BASE UNIT INSTALL AFTER HRS CALLS | 178 | T | 10-Jul-2026 30-Jul-2026 | 871.97 | 871.97 | 0.00 | 0.00 | 0.00 |
| 5938 | RADIO INSTALL | 200 | T | 23-Jul-2026 20-Aug-2026 | 1,838.88 | 1,838.88 | 0.00 | 0.00 | 0.00 |
| 5945 | BACKHOE | 191 | T | 23-Jul-2026 13-Aug-2026 | 1,226.03 | 1,226.03 | 0.00 | 0.00 | 0.00 |
| **DCML** | **DCML ENTERPRISES LTD** | | | | | | | | |
| 1152 | CONSULTING JUNE 8-19TH | 162 | T | 19-Jun-2026 19-Jun-2026 | 7,100.30 | 7,100.30 | 0.00 | 0.00 | 0.00 |
| 1153 | CONSULTING JUNE 22 -JULY 3 2026 | 171 | T | 03-Jul-2026 03-Jul-2026 | 5,958.85 | 5,958.85 | 0.00 | 0.00 | 0.00 |
| 1154 | CONSULTING SERVICES JULY 6-JULY17 | 191 | T | 17-Jul-2026 17-Jul-2026 | 6,671.24 | 6,671.24 | 0.00 | 0.00 | 0.00 |
| 1155 | CONSULTING JULY 20-31 | 200 | T | 31-Jul-2026 31-Jul-2026 | 6,586.65 | 6,586.65 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 1156 | CONSULTING AUG 3-14 | 200 | T | 14-Aug-2026<br>14-Aug-2026 | 5,868.38 | 5,868.38 | 0.00 | 0.00 | 0.00 |
| **DEBBMS** | **DEBBI BURNS MORRISON STUDIO** | | | | | | | | |
| 000056 | LEFESTIVILES | 185 | T | 23-Jul-2026<br>23-Jul-2026 | 720.00 | 720.00 | 0.00 | 0.00 | 0.00 |
| 000067 | COASTERS | 200 | T | 31-Jul-2026<br>31-Jul-2026 | 50.00 | 50.00 | 0.00 | 0.00 | 0.00 |
| **DHAL01** | **HALE DAVID** | | | | | | | | |
| 0 | DAVID HALE 10AM-1PM JULY 25 PERFORMANCE | 186 | T | 06-Aug-2026<br>06-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **DIG02** | **QUADIENT LEASING** | | | | | | | | |
| 6344134 | MAY LEASE | 178 | T | 01-Apr-2026<br>01-Apr-2026 | 203.08 | 203.08 | 0.00 | 0.00 | 0.00 |
| 6353531 | JULY LEASE | 178 | T | 01-Jun-2026<br>01-Jun-2026 | 203.08 | 203.08 | 0.00 | 0.00 | 0.00 |
| 6358232 | AUG 2026 LEASE PMT | 171 | T | 01-Jul-2026<br>23-Jul-2026 | 203.08 | 203.08 | 0.00 | 0.00 | 0.00 |
| 6362917 | SEPT 2026 LEASE PMT | 191 | T | 01-Aug-2026<br>01-Aug-2026 | 203.08 | 203.08 | 0.00 | 0.00 | 0.00 |
| 6367551 | LEASE PMT | 215 | T | 01-Sep-2026<br>17-Sep-2026 | 203.08 | 203.08 | 0.00 | 0.00 | 0.00 |
| POSTAGE 2026 | POSTAGE FOR MACHINE | 162 | T | 03-Jul-2026<br>03-Jul-2026 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| **DILIGENT** | **DILIGENT CANADA INC** | | | | | | | | |
| INV530136 | ANNUAL RENEWAL SEP 28 2026-SEPT 27 2027 | 215 | T | 31-Aug-2026<br>28-Sep-2026 | 7,117.37 | 7,117.37 | 0.00 | 0.00 | 0.00 |
| **DIS05** | **DISTRIBUTION ELITE CANADA INC.** | | | | | | | | |
| 632209 | SUPPLIES | 171 | T | 15-Jun-2026<br>15-Jun-2026 | 116.53 | 116.53 | 0.00 | 0.00 | 0.00 |
| **DIX01** | **CECIL DIXON** | | | | | | | | |
| EXP-2026-07-21 | DRIVERS LICENCE FEE | 223 | T | 21-Jul-2026<br>25-Sep-2026 | 113.75 | 113.75 | 0.00 | 0.00 | 0.00 |
| **DON05** | **DONALDSON DEBRA MARIE** | | | | | | | | |
| 2026-01 | CONTRA & LINE DANCING | 223 | T | 16-Sep-2026<br>16-Sep-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| AUG202026 | CONTRA & LINE DANCING | 200 | T | 18-Aug-2026<br>18-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| AUG22026 | LEFESTIVILES AUG 1 2026 | 185 | T | 27-Jul-2026<br>27-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| JULY232026 | CONTRA & LINE DANCING JULY 23 2026 | 178 | T | 20-Jul-2026<br>20-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **DPTREK** | **DEEP TREKKER** | | | | | | | | |
| S21496 | BYLAW 2025-089 PIPE TREKKER A-150S PKG CAMERA | 208 | T | 18-Jun-2026<br>18-Jun-2026 | 103,581.99 | 103,581.99 | 0.00 | 0.00 | 0.00 |
| **DRA05** | **DRAPER DOORS** | | | | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 37268 | STEEL PLATE SALT SHED | 191 | T | 06-Aug-2026 26-Aug-2026 | 3,197.90 | 3,197.90 | 0.00 | 0.00 | 0.00 |
| **DRAFIC** | **FICHMAN ANNA** | | | | | | | | |
| 2026/09/01 | QUARTERLY PHYSICIAN RECRUITMENT PAYMENT - SEPT 2026 | 223 | T | 01-Sep-2026 01-Sep-2026 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| **DRI01** | **MIKE DRISCOLL** | | | | | | | | |
| EXPJULY42026 | PER DIEM JUNE 21-JUNE 24 | 171 | T | 04-Jul-2026 04-Jul-2026 | 313.01 | 313.01 | 0.00 | 0.00 | 0.00 |
| FISHING | COPS KIDS AND FISHING | 200 | T | 19-Aug-2026 19-Aug-2026 | 601.15 | 601.15 | 0.00 | 0.00 | 0.00 |
| **DRJRALEIGH** | **DR JAMES RALEIGH** | | | | | | | | |
| QTRLY 2026 | QTRLY PHYSICIAN PAYMENT | 208 | T | 01-Sep-2026 01-Sep-2026 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| **DTMM** | **DTM Mechanical Inc.** | | | | | | | | |
| 800 | SAFETY INSPECTION 2OO1 AMERICAN LAFRANCE LADDER TRUCK | 191 | T | 30-Jul-2026 20-Aug-2026 | 1,017.00 | 1,017.00 | 0.00 | 0.00 | 0.00 |
| 801 | SAFETY INSPECTION 2018 PIERCE SABER PUMPER | 191 | T | 30-Jul-2026 20-Aug-2026 | 1,017.00 | 1,017.00 | 0.00 | 0.00 | 0.00 |
| **DUN04** | **DUNDEE MARINE** | | | | | | | | |
| 1939 | INSPECT & CLEAN RAW WATER | 162 | T | 16-Jun-2026 09-Jul-2026 | 5,876.00 | 5,876.00 | 0.00 | 0.00 | 0.00 |
| **EAS08** | **EASTERN ONTARIO POWER** | | | | | | | | |
| 90062018 EOP9( | CONNEC 3 NEW STREE LIGHTS 190 JEAN DR CUST 7161 | 207 | T | 25-Jun-2026 25-Jun-2026 | 1,067.85 | 1,067.85 | 0.00 | 0.00 | 0.00 |
| 90062230 EOP9( | KING ST PEDESTRIAN BRIDGE CUSTOMER 1054 ORDER 29753 | 200 | T | 28-Jul-2026 20-Aug-2026 | 142,369.49 | 142,369.49 | 0.00 | 0.00 | 0.00 |
| **EBSCO** | **EBSCO CANADA LTD.** | | | | | | | | |
| 91351002398 | BOOKS | 171 | T | 25-Jun-2026 25-Jun-2026 | 742.55 | 742.55 | 0.00 | 0.00 | 0.00 |
| **EDW01** | **EDWARDS CLIFF** | | | | | | | | |
| COMMGRANT20 | PORCH & PATIO COMMUNITY GRANT | 193 | C | 13-Jul-2026 13-Jul-2026 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 0.00 |
| **EFFCOMMCDA** | **EFFECTIVE COMMAND CANADA** | | | | | | | | |
| INV-0398 | EFFECTIVE COMMAND SEPT-AUG 2027 ANNUAL SUB | 191 | T | 11-Aug-2026 03-Sep-2026 | 813.60 | 813.60 | 0.00 | 0.00 | 0.00 |
| **EMC01** | **EMCO LTD** | | | | | | | | |
| 358263000268 | CHLOR AWAY | 171 | T | 10-Jul-2026 30-Jul-2026 | 768.40 | 768.40 | 0.00 | 0.00 | 0.00 |
| 358263000324 | SPARE PIPE / STOCK REPLENISHMENT | 207 | T | 28-Jul-2026 28-Jul-2026 | 2,418.41 | 2,418.41 | 0.00 | 0.00 | 0.00 |
| **EN360** | **ENVIRONMENTAL 360 SOLUTIONS LTD** | | | | | | | | |
| 1050003-000019 | JUNE 2026 WASTE | 178 | T | 30-Jun-2026 23-Jul-2026 | 69,935.87 | 69,935.87 | 0.00 | 0.00 | 0.00 |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 1050003-000020: | AUGUST WASTE | 215 | T | 31-Aug-2026<br>17-Sep-2026 | 30,443.84 | 30,443.84 | 0.00 | 0.00 | 0.00 |
| 105003-0000200' | JULY 2026 GARBAGE | 200 | T | 31-Jul-2026<br>21-Aug-2026 | 34,828.07 | 34,828.07 | 0.00 | 0.00 | 0.00 |
| **ENVCONT1** | **ENVIRONMENTAL CONTRACTING SERVICES INC.** | | | | | | | | |
| 22062026-25 | BYLAW 2025-094 STORM WATER INFRASTRUCTURE REPAIRS CHARLES | 202 | T | 22-Jun-2026<br>22-Jun-2026 | 32,416.46 | 32,416.46 | 0.00 | 0.00 | 0.00 |
| 22062026-26 | BYLAW 2026-001CATCH BASIN REPLACEMENT MARKET & CLARENCE | 171 | T | 22-Jun-2026<br>16-Jul-2026 | 20,992.01 | 20,992.01 | 0.00 | 0.00 | 0.00 |
| 25052026-20 | BYLAW 2025-094 STORN WATER INFRASTRUCTURE REPAIR | 191 | T | 25-May-2026<br>25-May-2026 | 25,246.52 | 25,246.52 | 0.00 | 0.00 | 0.00 |
| 31072026-30 | BYLAW 2025-094 STORM WATER INFRASTURE REPAIRS | 202 | T | 31-Jul-2026<br>31-Jul-2026 | 146,560.44 | 146,560.44 | 0.00 | 0.00 | 0.00 |
| 31072026-33 | CATCH BASIN REPLACEMENT MARKER/CLARENCE | 202 | T | 31-Jul-2026<br>31-Jul-2026 | 18,750.37 | 18,750.37 | 0.00 | 0.00 | 0.00 |
| **ESR01** | **ESRI CANADA LTD** | | | | | | | | |
| 90259421 | ARCGIS ONLINE CREATOR USER TYPE ANNUAL SUBSCRIPTION | 207 | T | 26-Aug-2026<br>26-Aug-2026 | 1,548.10 | 1,548.10 | 0.00 | 0.00 | 0.00 |
| **EURO1** | **EURO CAFE DUO** | | | | | | | | |
| 2026-01 | ACCORDIAN VOCAL DUC - 11AM -1PM CRAFT FAIR | 186 | T | 06-Aug-2026<br>06-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **EVA02** | **EVANS UTILITY AND MUNICIPAL** | | | | | | | | |
| 0000175046 | METER SIZE CHANGE 787 KSE | 171 | T | 03-Jul-2026<br>30-Jul-2026 | 1,671.44 | 1,671.44 | 0.00 | 0.00 | 0.00 |
| 0000175274 | NEPTUNE 360 AMR AUG 2 2026-AUG 1 2027 | 207 | T | 02-Aug-2026<br>02-Aug-2026 | 5,000.25 | 5,000.25 | 0.00 | 0.00 | 0.00 |
| 174931 | REPLACEMENT METER 179 KSE | 162 | T | 16-Jun-2026<br>09-Jul-2026 | 408.21 | 408.21 | 0.00 | 0.00 | 0.00 |
| **EVA04** | **EVANS SPENCER** | | | | | | | | |
| AUG 22026 | GOATSTEPPERS PARAD BAND | 185 | T | 27-Jul-2026<br>27-Jul-2026 | 1,130.00 | 1,130.00 | 0.00 | 0.00 | 0.00 |
| **EXCELPRO** | **EXCELPRO AUTOMATION INC.** | | | | | | | | |
| 040443 | MAINTENACE WTP | 178 | T | 15-Jun-2026<br>15-Jun-2026 | 4,454.46 | 4,454.46 | 0.00 | 0.00 | 0.00 |
| 040696 | WTP EQUIPMENT | 171 | T | 13-Jul-2026<br>30-Jul-2026 | 988.75 | 988.75 | 0.00 | 0.00 | 0.00 |
| 041021 | PROGRAMMER | 207 | T | 27-Aug-2026<br>17-Sep-2026 | 395.50 | 395.50 | 0.00 | 0.00 | 0.00 |
| **FACHEUX** | **FACHEUX THEATRE** | | | | | | | | |
| AUG 2 2026 | LEFESTIVILES | 185 | T | 27-Jul-2026<br>27-Jul-2026 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 |
| **FAM02** | **FSEAP (FAMILY SERVICES EMPLOYEE ASSISTANCE** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| EAP-26 8719 | JULY AUGUST SEPT 2026 | 171 | T | 01-Jul-2026 01-Jul-2026 | 1,161.00 | 1,161.00 | 0.00 | 0.00 | 0.00 |
| **FAS02** | **FASTENAL CANADA LTD.** | | | | | | | | |
| ONBRC194776 | SUPPLIES | 208 | T | 24-Aug-2026 17-Sep-2026 | 237.05 | 237.05 | 0.00 | 0.00 | 0.00 |
| **FEL001** | **FELTHAM CLIFFORD DAVID** | | | | | | | | |
| JULY302026 | LE FESTIVILES TOWN PARK JULY 30TH | 185 | T | 27-Jul-2026 27-Jul-2026 | 550.00 | 550.00 | 0.00 | 0.00 | 0.00 |
| **FENKEN** | **FRENKEN EMILY** | | | | | | | | |
| EXPAUG212026 | MILEAGE | 202 | T | 21-Aug-2026 21-Aug-2026 | 27.65 | 27.65 | 0.00 | 0.00 | 0.00 |
| **FERGSHN** | **FERGUSON SHAWN** | | | | | | | | |
| EXPJULY212026 | WORK BOOTS REIMBURSEMENT | 178 | T | 21-Jul-2026 21-Jul-2026 | 152.54 | 152.54 | 0.00 | 0.00 | 0.00 |
| **FIR02** | **FIREFIXX** | | | | | | | | |
| 2315 | ANNUAL GROUND LADDER TESTING & REPAIR | 191 | T | 30-Jul-2026 30-Jul-2026 | 998.44 | 998.44 | 0.00 | 0.00 | 0.00 |
| **FIR04** | **FIRE MARSHAL'S PUBLIC FIRE SAFETY COUNCIL** | | | | | | | | |
| IN172210 | SUPPLIES | 191 | T | 13-Aug-2026 03-Sep-2026 | 197.25 | 197.25 | 0.00 | 0.00 | 0.00 |
| **FLETM** | **FLETCHER MASON** | | | | | | | | |
| 001 | CANADA DAY SETUP | 165 | T | 07-Jul-2026 07-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **FOR09** | **FORT GLASS INCORPORATED** | | | | | | | | |
| 2606228 | LAUNDRY ROOM DOOR REPLACEMENT / CASEMENT VENT | 165 | T | 29-Jun-2026 23-Jul-2026 | 8,163.01 | 8,163.01 | 0.00 | 0.00 | 0.00 |
| 2606234 | LIBRARY NORTH DOOR | 178 | T | 30-Jun-2026 23-Jul-2026 | 3,520.53 | 3,520.53 | 0.00 | 0.00 | 0.00 |
| 2607084 | SERVICE CALL OUTDOOR WASHROOM | 178 | T | 16-Jul-2026 30-Jul-2026 | 169.50 | 169.50 | 0.00 | 0.00 | 0.00 |
| 2607095 | PUSH BUTTON ASSEMBLY 10 KING ST E | 178 | T | 17-Jul-2026 30-Jul-2026 | 632.80 | 632.80 | 0.00 | 0.00 | 0.00 |
| 2608068 | REPLACE FAULTY DOOF OPERATOR | 200 | T | 14-Aug-2026 02-Sep-2026 | 3,488.38 | 3,488.38 | 0.00 | 0.00 | 0.00 |
| 2608140 | REPLACE GUIDES / ANNUAL SERVICE FRONT DOORS | 208 | T | 25-Aug-2026 17-Sep-2026 | 1,808.80 | 1,808.80 | 0.00 | 0.00 | 0.00 |
| **FRO05** | **FRONTENAC MUNICIPAL LAW ENFORCEMENT INC.** | | | | | | | | |
| GAN-2026-JUNE | ANIMAL CONTROL / PARKING / BYLAW ENF | 162 | T | 30-Jun-2026 23-Jul-2026 | 8,250.63 | 8,250.63 | 0.00 | 0.00 | 0.00 |
| GAN-2026-MAY | ANIMAL CONTROL PARKING BYLAW ENF | 162 | T | 31-May-2026 31-May-2026 | 8,250.63 | 8,250.63 | 0.00 | 0.00 | 0.00 |
| GAN02026-APRII | ANIMAL CONTROL / PARKING /BYLAW ENF | 162 | T | 30-Apr-2026 30-Apr-2026 | 8,250.63 | 8,250.63 | 0.00 | 0.00 | 0.00 |
| **FRO08** | **FRONTLINE OUTFITTERS** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| IN2551268 | KR SUPPLIES | 178 | | 21-Jul-2026 | 169.16 | 169.16 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| IN2551273 | SK SUPPLIES | 178 | | 21-Jul-2026 | 183.88 | 183.88 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| IN2551276 | MB SUPPLIES | 178 | | 21-Jul-2026 | 169.16 | 169.16 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| IN2552409 | SK SUPPLIES | 178 | | 22-Jul-2026 | 699.18 | 699.18 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| IN2565336 | PANTS | 208 | | 11-Aug-2026 | 362.26 | 362.26 | 0.00 | 0.00 | 0.00 |
| | | | T | 11-Aug-2026 | | | | | |
| **FROAPP** | **FRONTENAC APPRAISAL SERVICES** | | | | | | | | |
| 1130 | COMMERCIAL APPRAISAL WATERLOT | 178 | | 26-May-2026 | 3,729.00 | 3,729.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 26-May-2026 | | | | | |
| 1152 | COMM APPRAISAL REPORT | 200 | | 23-Jun-2026 | 6,215.00 | 6,215.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jun-2026 | | | | | |
| **FRONTCOMM** | **FRONTLINE COMMUNICATIONS** | | | | | | | | |
| 01062026-GANFI | RADIO MAINTENCE SERVICES | 178 | | 01-Jun-2026 | 862.90 | 862.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| 01062026-GANPI | RADIO MAINT SERVICES | 178 | | 01-Jun-2026 | 1,038.81 | 1,038.81 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| 01072026-GANFI | RADIO MAINT SERVICES | 178 | | 01-Jul-2026 | 862.90 | 862.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 01072026-GANPI | RADIO MAINT | 178 | | 01-Jul-2026 | 1,038.81 | 1,038.81 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 01082026-FANFI | RADIO MAINTENCE SERVICES | 191 | | 01-Aug-2026 | 862.90 | 862.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 26-Aug-2026 | | | | | |
| 01082026-GANPI | RADIO MAINTENCE SERVICES | 191 | | 01-Aug-2026 | 1,038.81 | 1,038.81 | 0.00 | 0.00 | 0.00 |
| | | | T | 26-Aug-2026 | | | | | |
| 01092026-GANFI | RADIO MAINT SERVICES | 208 | | 01-Sep-2026 | 862.90 | 862.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 28-Sep-2026 | | | | | |
| 01092026-GANPI | RADIO MAINT SERVICES | 208 | | 01-Sep-2026 | 1,038.81 | 1,038.81 | 0.00 | 0.00 | 0.00 |
| | | | T | 28-Sep-2026 | | | | | |
| **FSET** | **FSET INC.** | | | | | | | | |
| 8587 | DESKTOP SERVICE | 171 | | 01-Jul-2026 | 6,813.90 | 6,813.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 01-Jul-2026 | | | | | |
| 8697 | DELL MONITOR | 185 | | 24-Jul-2026 | 376.05 | 376.05 | 0.00 | 0.00 | 0.00 |
| | | | T | 24-Jul-2026 | | | | | |
| 8701 | TREE SETUP FOR DISPATCH | 185 | | 24-Jul-2026 | 1,288.18 | 1,288.18 | 0.00 | 0.00 | 0.00 |
| | | | T | 24-Jul-2026 | | | | | |
| 8702 | DELL MONITOR | 185 | | 24-Jul-2026 | 376.05 | 376.05 | 0.00 | 0.00 | 0.00 |
| | | | T | 24-Jul-2026 | | | | | |
| 8703 | TREE SETUP FOR SECONDARY CONSOLE | 185 | | 24-Jul-2026 | 107.35 | 107.35 | 0.00 | 0.00 | 0.00 |
| | | | T | 24-Jul-2026 | | | | | |
| 8771 | DESKTOP SERVICE | 191 | | 01-Aug-2026 | 6,813.90 | 6,813.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 01-Aug-2026 | | | | | |
| 8858 | DESKTOP SERVICES | 208 | | 01-Sep-2026 | 6,813.90 | 6,813.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 01-Sep-2026 | | | | | |
| **FUNNELL** | **FUNNELL ELECTRICAL CONTRACTING INC.** | | | | | | | | |
| 1594 | REPLACE ARENA KITCHEN RECEPTACLE | 200 | | 13-Aug-2026 | 201.14 | 201.14 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| **GAL07** | **TOTAL POWER LTD D.B.A GAL POWER SYSTEMS** | | | | | | | | |
| 141182 | EEPS GENERATOR MAINT | 162 | T | 22-Jun-2026 16-Jul-2026 | 743.54 | 743.54 | 0.00 | 0.00 | 0.00 |
| 141850F | FUEL SYSTEM ANNUAL INSPECTION | 207 | T | 21-Jul-2026 21-Jul-2026 | 791.00 | 791.00 | 0.00 | 0.00 | 0.00 |
| **GAN08** | **GANANOQUE CHEVROLET BUICK GMC CADILLAC** | | | | | | | | |
| #404426 | SHIFTER CABLE | 200 | T | 03-Jul-2026 03-Jul-2026 | 972.61 | 972.61 | 0.00 | 0.00 | 0.00 |
| #404699 | BRAKES | 191 | T | 09-Jul-2026 09-Jul-2026 | 194.18 | 194.18 | 0.00 | 0.00 | 0.00 |
| #405624 | TIRE REPAIR | 191 | T | 25-Jul-2026 20-Aug-2026 | 61.59 | 61.59 | 0.00 | 0.00 | 0.00 |
| 19052026 | 2018 GMC TAIL GATE BALANCE 4 NEW TIRES OIL CHG | 156 | T | 19-Jun-2026 26-Jun-2026 | 2,738.38 | 2,738.38 | 0.00 | 0.00 | 0.00 |
| 397262 | 204-14 CHEV 2014 RED | 162 | T | 02-Feb-2026 02-Feb-2026 | 103.71 | 103.71 | 0.00 | 0.00 | 0.00 |
| 406244 | 2020 CHEV TAHOE LUBE OIL FILTER | 208 | T | 12-Aug-2026 12-Aug-2026 | 142.92 | 142.92 | 0.00 | 0.00 | 0.00 |
| 406310 | 2025 CHEV SILV COMMERCIAL SAFETY | 208 | T | 13-Aug-2026 10-Sep-2026 | 260.97 | 260.97 | 0.00 | 0.00 | 0.00 |
| 406571 | FORD INTERCEPTOR TIRE REPAIR | 208 | T | 19-Aug-2026 19-Aug-2026 | 61.59 | 61.59 | 0.00 | 0.00 | 0.00 |
| 55041 | 26 GMC SIERRA 1500 3GTUUAED7TG418109 | 185 | T | 14-Jul-2026 14-Jul-2026 | 61,047.45 | 61,047.45 | 0.00 | 0.00 | 0.00 |
| 55118 | 2026 CHEV TAHOE RED 1GNS6LED2TR434027 | 202 | T | 24-Aug-2026 24-Aug-2026 | 78,923.16 | 78,923.16 | 0.00 | 0.00 | 0.00 |
| CR 420654 | DUP PMT INV 420654 | 162 | T | 27-May-2026 27-May-2026 | -142.91 | -142.91 | 0.00 | 0.00 | 0.00 |
| **GAN26** | **GANANOQUE CURLING CLUB** | | | | | | | | |
| MATTAP-2026-23 | COME TO CURL AND STAY 2026 | 223 | T | 22-Jun-2026 22-Sep-2026 | 5,500.00 | 5,500.00 | 0.00 | 0.00 | 0.00 |
| **GAN28** | **GANANOQUE POLICE ASSOCIATION** | | | | | | | | |
| 2NDQTRDUES | 2ND QTR DIES APR MAY JUNE 2026 | 162 | T | 02-Jul-2026 09-Jul-2026 | 4,730.00 | 4,730.00 | 0.00 | 0.00 | 0.00 |
| **GAN44** | **GAN SIGN WORKS** | | | | | | | | |
| 1912CR | DUPLICATE PMT ON INVOICE | 131 | T | 19-Mar-2026 19-Mar-2026 | -678.00 | -678.00 | 0.00 | 0.00 | 0.00 |
| 1967 | ADVERTISING AND DOCK SIGNS | 131 | T | 20-May-2026 20-May-2026 | 148.26 | 148.26 | 0.00 | 0.00 | 0.00 |
| 1974 | DOCKAGE SIGNS | 162 | T | 27-May-2026 25-Jun-2026 | 314.12 | 314.12 | 0.00 | 0.00 | 0.00 |
| 1975 | DOCK NAME PLATES | 131 | T | 27-May-2026 25-Jun-2026 | 360.06 | 360.06 | 0.00 | 0.00 | 0.00 |
| 1996 | DIGITAL PRINT DOCK NAMES | 152 | T | 12-Jun-2026 30-Jun-2026 | 162.04 | 162.04 | 0.00 | 0.00 | 0.00 |
| 1999 | DIGITAL UV LAMINATION 6MM COROPLAST | 171 | T | 12-Jun-2026 12-Jun-2026 | 468.53 | 468.53 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 2003 | TOWN BANNERS | 156 | T | 12-Jun-2026 05-Jul-2026 | 633.61 | 633.61 | 0.00 | 0.00 | 0.00 |
| 2018 | TOWN BANNERS | 156 | T | 24-Jun-2026 15-Jul-2026 | 1,084.80 | 1,084.80 | 0.00 | 0.00 | 0.00 |
| 2027 | DOCK NAME | 171 | T | 09-Jul-2026 09-Jul-2026 | 28.36 | 28.36 | 0.00 | 0.00 | 0.00 |
| 2031 | DECAL SIGNAGE | 178 | T | 10-Jul-2026 30-Jul-2026 | 139.10 | 139.10 | 0.00 | 0.00 | 0.00 |
| 2037 | BUSINESS CARDS | 171 | T | 15-Jul-2026 30-Jul-2026 | 203.40 | 203.40 | 0.00 | 0.00 | 0.00 |
| 2039 | CUT VINYL | 178 | T | 15-Jul-2026 30-Jul-2026 | 74.16 | 74.16 | 0.00 | 0.00 | 0.00 |
| 2046 | SIGNAGE NO CAMPING / POISONOUS PLANTS | 178 | T | 22-Jul-2026 30-Jul-2026 | 1,285.94 | 1,285.94 | 0.00 | 0.00 | 0.00 |
| 2049 | SIGNS | 191 | T | 23-Jul-2023 13-Aug-2026 | 33.90 | 33.90 | 0.00 | 0.00 | 0.00 |
| 2050 | BANNERS AND SIGNS | 185 | T | 24-Jul-2026 20-Aug-2026 | 2,307.87 | 2,307.87 | 0.00 | 0.00 | 0.00 |
| 2060 | SIGNS | 191 | T | 04-Aug-2026 26-Aug-2026 | 62.15 | 62.15 | 0.00 | 0.00 | 0.00 |
| 2062 | DIGITAL PRINT SINGLE SIDED / DOUBLE SIDED | 191 | T | 04-Aug-2026 26-Aug-2026 | 2,169.60 | 2,169.60 | 0.00 | 0.00 | 0.00 |
| 2076 | SOLID ALUMINIUM | 208 | T | 21-Aug-2026 17-Sep-2026 | 73.45 | 73.45 | 0.00 | 0.00 | 0.00 |
| 2077 | NO OVERNIGHT PARKING | 202 | T | 21-Aug-2026 17-Sep-2026 | 429.40 | 429.40 | 0.00 | 0.00 | 0.00 |
| 2078 | PARKING CARDS | 207 | T | 26-Aug-2026 17-Sep-2026 | 162.72 | 162.72 | 0.00 | 0.00 | 0.00 |
| 2083 | BUSINESS CARDS WMC | 215 | T | 04-Sep-2026 17-Sep-2026 | 47.46 | 47.46 | 0.00 | 0.00 | 0.00 |
| 2090 | DISPOSAL SITE CLOSURE SIGNAGE | 223 | T | 15-Sep-2026 28-Sep-2026 | 146.90 | 146.90 | 0.00 | 0.00 | 0.00 |
| **GANARTS01** | **GANANOQUE ARTS NETWORK** | | | | | | | | |
| SENIORARTPRC | SENIOR ART PROGRAM OCT 2026-MARCH 2027 | 207 | T | 04-Aug-2026 04-Aug-2026 | 2,860.00 | 2,860.00 | 0.00 | 0.00 | 0.00 |
| **GANNURS** | **GANANOQUE & DISTRICT CO-OPERATIVE NURSERY** | | | | | | | | |
| BP2026-036 REF | REFUND BP2026-036 600 MACDONALD | 215 | T | 10-Sep-2026 10-Sep-2026 | 750.00 | 750.00 | 0.00 | 0.00 | 0.00 |
| **GANZ** | **GANZ** | | | | | | | | |
| 2183631 | STUFFIES | 215 | T | 02-Sep-2026 28-Sep-2026 | 548.39 | 548.39 | 0.00 | 0.00 | 0.00 |
| 2183656 | STUFFIES | 215 | T | 02-Sep-2026 28-Sep-2026 | 3,038.46 | 3,038.46 | 0.00 | 0.00 | 0.00 |
| **GAULTONJ** | **GAULTON JEFF J** | | | | | | | | |
| AUG 22 SEPT 6 | LIVE BIA AUG 22 AND SEPT 6 2026 | 207 | T | 31-Aug-2026 31-Aug-2026 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| **GFF** | **GEORGETTE FRY & FRIENDS** | | | | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| AUG212026 | AUG 21 2026 JOEL STONE PARK | 200 | T | 18-Aug-2026 18-Aug-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **GILMOREP** | **GILMORE REPRODUCTIONS A DIVISION OF R E GILMORE** | | | | | | | | |
| 656161 | DRAWINGS 400 STONE PH 2 | 152 | T | 05-Jun-2026 03-Jul-2026 | 65.63 | 65.63 | 0.00 | 0.00 | 0.00 |
| 656677 | VISITOR GUIDE | 156 | T | 19-Jun-2026 09-Jul-2026 | 9,340.50 | 9,340.50 | 0.00 | 0.00 | 0.00 |
| 656799 | CDA DAY SPONSOR POSTERS | 165 | T | 26-Jun-2026 16-Jul-2026 | 192.78 | 192.78 | 0.00 | 0.00 | 0.00 |
| 657702 | LEFESTIVILES | 200 | T | 28-Jul-2026 20-Aug-2026 | 110.63 | 110.63 | 0.00 | 0.00 | 0.00 |
| 657703 | 2026 VISITOR GUIDES | 200 | T | 28-Jul-2026 20-Aug-2026 | 3,939.56 | 3,939.56 | 0.00 | 0.00 | 0.00 |
| **GIRKATH** | **GIRARD KATHRYN** | | | | | | | | |
| SEPT 32026 | SEPT 3 2026 FARMERS MARKET | 208 | T | 03-Sep-2026 03-Sep-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **GMPAPPMT** | **GM FINANCIAL** | | | | | | | | |
| AUG2026PAPPM | AUG 2026 PAP PMT | 210 | E | 31-Aug-2026 31-Aug-2026 | 744.57 | 744.57 | 0.00 | 0.00 | 0.00 |
| JULY 2026 PAP | JULY 2026 PAP PMT | 196 | E | 31-Jul-2026 31-Jul-2026 | 744.57 | 744.57 | 0.00 | 0.00 | 0.00 |
| **GOEVO** | **GO EVO** | | | | | | | | |
| 14405 | MESH FEES | 162 | T | 01-Mar-2026 31-Mar-2026 | 10,848.14 | 10,848.14 | 0.00 | 0.00 | 0.00 |
| **GOF01** | **GOFF CLIFF** | | | | | | | | |
| WF2026 | WATER FRONT CLEANU | 165 | T | 26-Jun-2026 26-Jun-2026 | 9,621.95 | 9,621.95 | 0.00 | 0.00 | 0.00 |
| **GOL01** | **GOLDSMITH SAW TOOL & KNIFE** | | | | | | | | |
| 2005413 | BLADE SHARPENING ZAMBONI | 208 | T | 17-Aug-2026 10-Sep-2026 | 232.22 | 232.22 | 0.00 | 0.00 | 0.00 |
| **GRA07** | **TRUDY GRAVEL** | | | | | | | | |
| EXP07152026 | JULY 6-8 EXPENSES | 171 | T | 15-Jul-2026 15-Jul-2026 | 1,437.96 | 1,437.96 | 0.00 | 0.00 | 0.00 |
| **GRA19** | **GRAHAM LEIGH** | | | | | | | | |
| JULY1026CDAD/ | CANADA DAY MUSIC WATERFRONT | 178 | T | 01-Jul-2026 01-Jul-2026 | 5,500.00 | 5,500.00 | 0.00 | 0.00 | 0.00 |
| **GRE13** | **GREER GALLOWAY A DIVISION OF JP2G** | | | | | | | | |
| 49816 | BYLAW 2024-002 PEDESTRIAN BRIDGE REMOVAL | 171 | T | 17-Jun-2026 17-Jul-2026 | 9,107.80 | 9,107.80 | 0.00 | 0.00 | 0.00 |
| 49988 | BYLAW 2024-002 PEDESTRIAN BRIDGE REMOVAL | 171 | T | 14-Jul-2026 30-Jul-2026 | 2,728.95 | 2,728.95 | 0.00 | 0.00 | 0.00 |
| 50366 | JULY 2026 PEDESTRIAN BRIDGE | 200 | T | 11-Aug-2026 03-Sep-2026 | 1,107.40 | 1,107.40 | 0.00 | 0.00 | 0.00 |
| **GREAT** | **GIGPRINT** | | | | | | | | |
| SI-88099 | GARBAGE TAGS 604701-638100 | 220 | T | 08-Sep-2026 28-Sep-2026 | 4,896.46 | 4,896.46 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| **GRI05** | **GRIFFIN JEFF** | | | | | | | | |
| EXPAUG62026 | SAFETY BOOTS | 191 | T | 06-Aug-2026<br>06-Aug-2026 | 225.99 | 225.99 | 0.00 | 0.00 | 0.00 |
| **GSG01** | **GANANOQUE SENIORS GUITAR** | | | | | | | | |
| 001 | August 9 Entertainment 11 am - 1 pm | 186 | T | 06-Aug-2026<br>06-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **HAC01** | **HACH COMPANY** | | | | | | | | |
| 424846 | SUPPLIES | 220 | T | 17-Aug-2026<br>17-Aug-2026 | 1,730.15 | 1,730.15 | 0.00 | 0.00 | 0.00 |
| 425067 | DIGITAL PH SENSOR | 207 | T | 19-Aug-2026<br>10-Sep-2026 | 5,749.89 | 5,749.89 | 0.00 | 0.00 | 0.00 |
| 426252 | NEW ANALYSER KIT - LAB ANALYSIS | 223 | T | 28-Aug-2026<br>27-Sep-2026 | 1,258.59 | 1,258.59 | 0.00 | 0.00 | 0.00 |
| **HAL06** | **HALPENNY INSURANCE BROKERS LTD** | | | | | | | | |
| 15057 | EXTENDING POLICY TERM | 223 | T | 24-Jul-2026<br>24-Sep-2026 | 979.56 | 979.56 | 0.00 | 0.00 | 0.00 |
| 15160 | CASULATY PACKAGE | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 178,754.04 | 178,754.04 | 0.00 | 0.00 | 0.00 |
| 15161 | LEGAL EXPENSE RENEWAL | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 1,215.00 | 1,215.00 | 0.00 | 0.00 | 0.00 |
| 15162 | PROPERTY RENEWAL | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 157,456.44 | 157,456.44 | 0.00 | 0.00 | 0.00 |
| 15163 | EQUIPMENT BREAKDOV RENEWAL | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 9,659.52 | 9,659.52 | 0.00 | 0.00 | 0.00 |
| 15165 | COMMERCIAL FLEET AUTO RENEWAL | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 86,263.00 | 86,263.00 | 0.00 | 0.00 | 0.00 |
| 15166 | ADDING 2026 GMC SIERRA | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 2,184.00 | 2,184.00 | 0.00 | 0.00 | 0.00 |
| 15167 | EXCESS LIABILITY - 1ST LAYER RENEWAL | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 3,778.92 | 3,778.92 | 0.00 | 0.00 | 0.00 |
| 15168 | EXCESS LIABILITY - 2ND LAYER RENEWAL | 221 | T | 13-Aug-2026<br>13-Aug-2026 | 3,337.20 | 3,337.20 | 0.00 | 0.00 | 0.00 |
| 15171 | CYBER LIABILITY RENEWAL & POLICY FEE | 221 | T | 14-Aug-2026<br>14-Aug-2026 | 11,125.08 | 11,125.08 | 0.00 | 0.00 | 0.00 |
| **HALLTIM** | **HALLMAN TIM** | | | | | | | | |
| AUG162026 | HALLMAN AND HOFFMAI MORONI'S PATIO | 200 | T | 16-Aug-2026<br>16-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| JULY22026 | FARMERS MARKET JULY 2 2026 | 162 | T | 02-Jul-2026<br>03-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **HAMMD** | **HAMMOND LLP** | | | | | | | | |
| 15875 | WATER BILL DISPUTE | 162 | T | 29-Jun-2026<br>29-Jun-2026 | 1,469.57 | 1,469.57 | 0.00 | 0.00 | 0.00 |
| **HAN01** | **HANSLER SMITH LTD** | | | | | | | | |
| 5897961 | SUPPLIES | 171 | T | 22-Jun-2026<br>16-Jul-2026 | 807.92 | 807.92 | 0.00 | 0.00 | 0.00 |
| 5898758 | EARPLUGS | 171 | T | 26-Jun-2026<br>16-Jul-2026 | 25.20 | 25.20 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 5898787 | SAFETY HELMET | 171 | | 26-Jun-2026 | 134.11 | 134.11 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Jul-2026 | | | | | |
| 5898851 | ADHESIVE TAPE | 178 | | 26-Jun-2026 | 83.55 | 83.55 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 5900197 | LASER LITE | 178 | | 06-Jul-2026 | 42.27 | 42.27 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 5900198 | GLOVES | 171 | | 06-Jul-2026 | 148.92 | 148.92 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Jul-2026 | | | | | |
| 5900940 | SAFETY GLOVES | 171 | | 08-Jul-2026 | 41.06 | 41.06 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Jul-2026 | | | | | |
| 5900981 | MECHANICS GLOVES | 171 | | 08-Jul-2026 | 18.58 | 18.58 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Jul-2026 | | | | | |
| 5902601 | VENTED HARD HAT | 178 | | 17-Jul-2026 | 150.89 | 150.89 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 5907586 | SUPPLIES | 208 | | 17-Aug-2026 | 225.52 | 225.52 | 0.00 | 0.00 | 0.00 |
| | | | T | 10-Sep-2026 | | | | | |
| CR5902575 | RETURN BOLT | 178 | | 17-Jul-2026 | -31.83 | -31.83 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Jul-2026 | | | | | |
| **HAR16** | **HARTINGTON EQUIPMENT** | | | | | | | | |
| W030330 | OIL LEAK CHG OIL REPAIR | 152 | | 08-Jun-2026 | 897.01 | 897.01 | 0.00 | 0.00 | 0.00 |
| | | | T | 04-Jul-2026 | | | | | |
| W030659 | REPAIR MOWER DECK AND REAR TIRE | 208 | | 28-Aug-2026 | 1,293.08 | 1,293.08 | 0.00 | 0.00 | 0.00 |
| | | | T | 21-Sep-2026 | | | | | |
| **HARVEYC** | **THE NOT SO AMATEUR AMATEU CHRISTINE HARVEY** | | | | | | | | |
| JUNE252026 | FACE PAINTING | 171 | | 25-Jun-2026 | 320.00 | 320.00 | 0.00 | 0.00 | 0.00 |
| | | | C | 25-Jun-2026 | | | | | |
| **HEN04** | **HENDERSON DIGITAL MARKETING & PRINTING** | | | | | | | | |
| 84832 | #10 BUSINESS ENVELOPES | 185 | | 23-Jun-2026 | 537.18 | 537.18 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jun-2026 | | | | | |
| **HER05** | **HERC RENTALS** | | | | | | | | |
| 55065809-0001 | TRAILER FLATBED RENTAL - 7/20/26 TO 8/17/26 | 223 | | 05-Aug-2026 | 1,575.22 | 1,575.22 | 0.00 | 0.00 | 0.00 |
| | | | T | 22-Sep-2026 | | | | | |
| 55065809-0002 | TRAILER FLATBED RENTAL - 8/17/26 TO 9/14/26 | 223 | | 02-Sep-2026 | 1,575.22 | 1,575.22 | 0.00 | 0.00 | 0.00 |
| | | | T | 22-Sep-2026 | | | | | |
| **HIS01** | **HISTORIC 1000 ISLANDS VILLAGE FOUNDATION** | | | | | | | | |
| 251 | LE FESTIVILES | 185 | | 02-Jun-2026 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 02-Jun-2026 | | | | | |
| **HUBNOL** | **HUBBARD NOLAN** | | | | | | | | |
| AUG 7 2026 | WATERFRONT CONCER' AUG 7 2026 | 186 | | 29-Jul-2026 | 847.50 | 847.50 | 0.00 | 0.00 | 0.00 |
| | | | T | 06-Aug-2026 | | | | | |
| **HVC01** | **H.V CONSTRUCTION LTD.** | | | | | | | | |
| 2827 | CEMETRARY RD-CHARLES N CONCRETE CURB / SIDEWALK | 200 | | 30-Jul-2026 | 148,301.20 | 148,301.20 | 0.00 | 0.00 | 0.00 |
| | | | T | 20-Aug-2026 | | | | | |
| **IND02** | **INDUSTRIAL ELECTRICAL CONTRACTORS LTD.** | | | | | | | | |
| 6603 | RINK LIGHTING UPGRADES | 152 | | 10-Jun-2026 | 20,114.00 | 20,114.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 03-Jul-2026 | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 6606 | LIGHT POLE REPAIR | 152 | | 11-Jun-2026 | 799.64 | 799.64 | 0.00 | 0.00 | 0.00 |
| | | | T | 03-Jul-2026 | | | | | |
| 6643 | UPPER HALL LIGHTING | 171 | | 03-Jul-2026 | 12,407.40 | 12,407.40 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 6719 | REPAIR EXT RECEPTACLE INSTALL OFFICE LIGHTING | 200 | | 07-Aug-2026 | 681.39 | 681.39 | 0.00 | 0.00 | 0.00 |
| | | | T | 03-Sep-2026 | | | | | |
| **INDIO** | **INDIO DESIGN** | | | | | | | | |
| 27 | STICKERS / BANDANAS | 202 | | 24-Aug-2026 | 174.00 | 174.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 24-Aug-2026 | | | | | |
| **INT02** | **INTELIVOTE SYSTEMS INC.** | | | | | | | | |
| GANA-20260804- | VOTER LETTER SERVICES | 191 | | 04-Aug-2026 | 8,350.98 | 8,350.98 | 0.00 | 0.00 | 0.00 |
| | | | T | 04-Aug-2026 | | | | | |
| **IRONMTN** | **IRON MOUNTAIN** | | | | | | | | |
| AUG2026PAPPM | AUG 2026 PAP PMT | 210 | | 31-Aug-2026 | 1,129.70 | 1,129.70 | 0.00 | 0.00 | 0.00 |
| | | | E | 31-Aug-2026 | | | | | |
| JULY 2026 PAP | JULY 2026 PAP PMTS | 196 | | 31-Jul-2026 | 1,171.00 | 1,171.00 | 0.00 | 0.00 | 0.00 |
| | | | E | 31-Jul-2026 | | | | | |
| SEPT 2026 PAP | SEPT 2026 PAP PMTS | 234 | | 30-Sep-2026 | 3,372.86 | 3,372.86 | 0.00 | 0.00 | 0.00 |
| | | | E | 30-Sep-2026 | | | | | |
| **ITRON** | **ITRON CANADA INC.** | | | | | | | | |
| 55194 | APRIL-JUNE 2026 UTILOCATE SOFTWARE | 215 | | 08-Aug-2026 | 1,017.00 | 1,017.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 08-Sep-2026 | | | | | |
| 55276 | ANNUAL U4 TMS SAAS JULY 1 - JUNE 30 2027 | 202 | | 20-Aug-2026 | 9,548.50 | 9,548.50 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Sep-2026 | | | | | |
| **JET02** | **JET ELECTRICAL CONTRACTORS** | | | | | | | | |
| 9312 | WTP LOLI PUMP | 162 | | 11-May-2026 | 303.74 | 303.74 | 0.00 | 0.00 | 0.00 |
| | | | T | 11-Jun-2026 | | | | | |
| 9315 | WTP BELL LINE | 162 | | 13-May-2026 | 305.10 | 305.10 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Jun-2026 | | | | | |
| 9331 | LOCATES | 171 | | 25-May-2026 | 1,152.60 | 1,152.60 | 0.00 | 0.00 | 0.00 |
| | | | T | 25-May-2026 | | | | | |
| 9335 | LOCATES | 171 | | 01-Jun-2026 | 958.24 | 958.24 | 0.00 | 0.00 | 0.00 |
| | | | T | 01-Jul-2026 | | | | | |
| 9336 | KING & HERBERT | 149 | | 06-Jun-2026 | 5,376.99 | 5,376.99 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| 9338 | WTP 561 MACDONALD | 162 | | 08-Jun-2026 | 985.93 | 985.93 | 0.00 | 0.00 | 0.00 |
| | | | T | 03-Jul-2026 | | | | | |
| 9339 | LOCATES | 178 | | 15-Jun-2026 | 5,939.95 | 5,939.95 | 0.00 | 0.00 | 0.00 |
| | | | T | 15-Jun-2026 | | | | | |
| 9344 | LOCATES | 171 | | 22-Jun-2026 | 2,858.90 | 2,858.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| 9345 | STREETLIGHTS | 171 | | 22-Jun-2026 | 525.45 | 525.45 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| 9356 | LOCATES | 171 | | 29-Jun-2026 | 1,050.90 | 1,050.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| 9367 | LOCATES | 171 | | 06-Jul-2026 | 2,474.70 | 2,474.70 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 9370 | LOCATES | 191 | | 11-Jul-2026 | 1,062.20 | 1,062.20 | 0.00 | 0.00 | 0.00 |
| | | | T | 11-Jul-2026 | | | | | |
| 9375 | KING & ELIZABETH | 191 | | 18-Jul-2026 | 1,525.50 | 1,525.50 | 0.00 | 0.00 | 0.00 |
| | | | T | 18-Jul-2026 | | | | | |
| 9379 | LOCATES | 208 | | 19-Jul-2026 | 327.70 | 327.70 | 0.00 | 0.00 | 0.00 |
| | | | T | 19-Jul-2026 | | | | | |
| 9386 | STREETLIGHTS | 191 | | 30-Jul-2026 | 802.30 | 802.30 | 0.00 | 0.00 | 0.00 |
| | | | T | 20-Aug-2026 | | | | | |
| 9388 | LOCATES | 191 | | 26-Jul-2026 | 2,067.90 | 2,067.90 | 0.00 | 0.00 | 0.00 |
| | | | T | 20-Aug-2026 | | | | | |
| 9395 | GARDEN PARKING LOT LIGHTS | 202 | | 07-Aug-2026 | 5,582.20 | 5,582.20 | 0.00 | 0.00 | 0.00 |
| | | | T | 03-Sep-2026 | | | | | |
| 9396 | LOCATES | 208 | | 02-Aug-2026 | 1,863.57 | 1,863.57 | 0.00 | 0.00 | 0.00 |
| | | | T | 02-Aug-2026 | | | | | |
| 9408 | KING & STONE | 208 | | 18-Aug-2026 | 491.56 | 491.56 | 0.00 | 0.00 | 0.00 |
| | | | T | 10-Sep-2026 | | | | | |
| 9409 | WTP THERMOSTATE | 207 | | 18-Aug-2026 | 192.10 | 192.10 | 0.00 | 0.00 | 0.00 |
| | | | T | 18-Aug-2026 | | | | | |
| 9410 | LOCATES | 208 | | 16-Aug-2026 | 1,960.55 | 1,960.55 | 0.00 | 0.00 | 0.00 |
| | | | T | 10-Sep-2026 | | | | | |
| 9414 | STREETLIGHTS | 208 | | 25-Aug-2026 | 1,915.35 | 1,915.35 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Sep-2026 | | | | | |
| 9416 | STREETLIGHTS | 208 | | 26-Aug-2026 | 2,768.50 | 2,768.50 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Sep-2026 | | | | | |
| 9417 | KING & CHARLES NEW PED HEAD | 208 | | 26-Aug-2026 | 785.35 | 785.35 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Sep-2026 | | | | | |
| 9419 | LOCATES | 208 | | 23-Aug-2026 | 1,582.00 | 1,582.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Sep-2026 | | | | | |
| 9420 | CHARLES & STONE | 208 | | 28-Aug-2026 | 497.20 | 497.20 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Sep-2026 | | | | | |
| 9430 | LOCATES | 215 | | 31-Aug-2026 | 1,533.41 | 1,533.41 | 0.00 | 0.00 | 0.00 |
| | | | T | 28-Sep-2026 | | | | | |
| **JEW01** | **JEWELL ENGINEERING INC.** | | | | | | | | |
| 123852 | ELMWOOD SUBDIVISION | 162 | | 16-Jun-2026 | 1,695.00 | 1,695.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 09-Jul-2026 | | | | | |
| 124020 | ELMWOOD SUBDIVISION PEER REVIEW | 200 | | 15-Jul-2026 | 1,695.00 | 1,695.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 15-Jul-2026 | | | | | |
| 124173 | ELMWOOD SUBDIVISION SWM PEER REVIEW | 207 | | 12-Aug-2026 | 2,486.00 | 2,486.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 03-Sep-2026 | | | | | |
| **JHARRIS** | **JESSE HARRIS** | | | | | | | | |
| #001 | LOGO DESIGN | 156 | | 16-Jun-2026 | 1,040.68 | 1,040.68 | 0.00 | 0.00 | 0.00 |
| | | | T | 09-Jul-2026 | | | | | |
| **JJM01** | **J J MACKAY LTD** | | | | | | | | |
| INV1072368 | GATEWAY HOSTING | 165 | | 26-Jun-2026 | 6,712.20 | 6,712.20 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| INV1072546 | BATTERY ASS | 178 | | 17-Jul-2026 | 387.73 | 387.73 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| INV1072570 | THERMAL TICKETS | 207 | | 28-Jul-2026 | 426.11 | 426.11 | 0.00 | 0.00 | 0.00 |
| | | | T | 28-Jul-2026 | | | | | |
| **JLR01** | **J L RICHARDS & ASSOCIATES** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 135361 | GAN EEPS PHASE 2 MAY 2026 | 149 | T | 05-Jun-2026 30-Jun-2026 | 45,007.59 | 45,007.59 | 0.00 | 0.00 | 0.00 |
| 135423 | BYLAW 2024-068 STORMWATER MGT MASTER PLAN | 149 | T | 08-Jun-2026 30-Jun-2026 | 10,161.53 | 10,161.53 | 0.00 | 0.00 | 0.00 |
| 135430 | EAST END FORCE MAIN TWIN EXPANSION | 149 | T | 08-Jun-2026 30-Jun-2026 | 3,065.62 | 3,065.62 | 0.00 | 0.00 | 0.00 |
| 135802 | BYLAW 2025-080 EEPS PH2 | 171 | T | 06-Jul-2026 30-Jul-2026 | 49,298.61 | 49,298.61 | 0.00 | 0.00 | 0.00 |
| 135925 | BYLAW 2026-040 DESIGN LAGOON REMEDIATION | 171 | T | 08-Jul-2026 30-Jul-2026 | 16,630.28 | 16,630.28 | 0.00 | 0.00 | 0.00 |
| 136236 | BYLAW 2024-068 STORMWATER MGT MASTER PLAN | 191 | T | 14-Jul-2026 10-Aug-2026 | 31,553.14 | 31,553.14 | 0.00 | 0.00 | 0.00 |
| 136601 | BYLAW2026-040 LAGOON REMEDIATION | 207 | T | 09-Aug-2026 03-Sep-2026 | 8,313.66 | 8,313.66 | 0.00 | 0.00 | 0.00 |
| 136752 | WATER TOWER UPGRADES | 207 | T | 11-Aug-2026 28-Aug-2026 | 1,809.12 | 1,809.12 | 0.00 | 0.00 | 0.00 |
| 136890 | STORMWATER MGT MASTER PLAN | 215 | T | 12-Aug-2026 12-Aug-2026 | 22,780.81 | 22,780.81 | 0.00 | 0.00 | 0.00 |
| 136890CORREC | TO CORRECT ACCT | 207 | T | 12-Aug-2026 12-Aug-2026 | 22,780.81 | 22,780.81 | 0.00 | 0.00 | 0.00 |
| 137020 | KING ST WM EXTENSION | 207 | T | 13-Aug-2026 28-Aug-2026 | 1,505.33 | 1,505.33 | 0.00 | 0.00 | 0.00 |
| CORR ACCT | CORR ACCT NUMBER | 214 | T | 31-Aug-2026 31-Aug-2026 | 31,553.14 | 31,553.14 | 0.00 | 0.00 | 0.00 |
| CORR ACCT NU | CORR ACCT NUMBER | 214 | T | 31-Aug-2026 31-Aug-2026 | -31,553.14 | -31,553.14 | 0.00 | 0.00 | 0.00 |
| DUP PMT INV 13 | DUPLICATE PMT FEB AND MARCH INV 132569 | 156 | T | 05-Feb-2026 05-Feb-2026 | -13,864.18 | -13,864.18 | 0.00 | 0.00 | 0.00 |
| REV CORR 0278 | REV CORR MADE IN ERROR | 214 | T | 31-Aug-2026 31-Aug-2026 | -22,780.81 | -22,780.81 | 0.00 | 0.00 | 0.00 |
| REV CORR 2788 | REV CORR MADE IN ERROR | 214 | T | 31-Aug-2026 31-Aug-2026 | 22,780.81 | 22,780.81 | 0.00 | 0.00 | 0.00 |
| REV136890 | CORRECT ACCT NO | 207 | T | 12-Aug-2026 12-Aug-2026 | -22,780.81 | -22,780.81 | 0.00 | 0.00 | 0.00 |
| **JOE01** | **JOE JOHNSON EQUIPMENT** | | | | | | | | |
| S26866 | TRACKLESS MT7 | 156 | T | 16-Jun-2026 09-Jul-2026 | 3,917.38 | 3,917.38 | 0.00 | 0.00 | 0.00 |
| **JOH02** | **JOHNSON CONTROLS CANADA LP** | | | | | | | | |
| 1-138204916164 | WTP INSPECT AIR CONDITIONING SYSTEM | 207 | T | 21-Aug-2026 29-Aug-2026 | 480.48 | 480.48 | 0.00 | 0.00 | 0.00 |
| **JOSSALIS** | **JOSSELYN ALISON** | | | | | | | | |
| AUG262026 | ENTERTAINMENT BIA MORONI'S | 207 | T | 26-Aug-2026 26-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **KAPA** | **KAPA TALLMAN HOLDINGS INC** | | | | | | | | |
| 2024 2025 TAXES | REFUND 2024 2025 PROPERTY TAXES | 171 | T | 15-Jul-2026 15-Jul-2026 | 34,247.80 | 34,247.80 | 0.00 | 0.00 | 0.00 |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| | PAID | | | | | | | | |
| **KEELAM** | **KEELEY AMANDA** | | | | | | | | |
| JULY112026 | SATURDAY JULY 11 LIVE MUSIC | 162 | T | 02-Jul-2026 09-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **KEH01** | **KEHOE MARINE CONSTRUCTION LTD.** | | | | | | | | |
| 000941 | WEED HARVESTING | 207 | T | 23-Jul-2026 23-Jul-2026 | 6,655.70 | 6,655.70 | 0.00 | 0.00 | 0.00 |
| **KEIVELKOV** | **KEIREN VELKOV QUARTET** | | | | | | | | |
| JULY162026 | FARMERS MARKET | 178 | T | 16-Jul-2026 16-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **KEL05** | **KELLY PENNY-LOU** | | | | | | | | |
| EXP08102026 | MILEAGE | 191 | T | 10-Aug-2026 10-Aug-2026 | 169.36 | 169.36 | 0.00 | 0.00 | 0.00 |
| EXPJULY172026 | MILEAGE-WESTPORT CLERKS MEETING | 178 | T | 17-Jul-2026 17-Jul-2026 | 33.14 | 33.14 | 0.00 | 0.00 | 0.00 |
| **KEM01** | **KEMIRA WATER SOLUTION CANADA INC.** | | | | | | | | |
| 9019279029 | CORROSIF ACID | 162 | T | 12-Jun-2026 09-Jul-2026 | 11,308.27 | 11,308.27 | 0.00 | 0.00 | 0.00 |
| 9019280875 | LIQUIDE ACID | 178 | T | 15-Jul-2026 13-Aug-2026 | 11,315.35 | 11,315.35 | 0.00 | 0.00 | 0.00 |
| 9019282676 | LIQUID ACIDE | 207 | T | 18-Aug-2026 10-Sep-2026 | 11,747.29 | 11,747.29 | 0.00 | 0.00 | 0.00 |
| **KEY04** | **KEYES BLAKE** | | | | | | | | |
| EXPJULY92026 | MILEAGE Q1 AND Q2 | 171 | T | 09-Jul-2026 09-Jul-2026 | 600.06 | 600.06 | 0.00 | 0.00 | 0.00 |
| **KIL02** | **KILEY PAVING LTD.** | | | | | | | | |
| 26-8470 | KING ST ASPHALT VARIOUS LOCATIONS | 200 | T | 31-Jul-2026 26-Aug-2026 | 49,802.64 | 49,802.64 | 0.00 | 0.00 | 0.00 |
| 26-8471 | JULY 2026 VARIOUS LOCATIONS | 200 | T | 31-Jul-2026 26-Aug-2026 | 131,178.56 | 131,178.56 | 0.00 | 0.00 | 0.00 |
| 26-8472 | COOPER ALLEY | 200 | T | 31-Jul-2026 26-Aug-2026 | 81,360.00 | 81,360.00 | 0.00 | 0.00 | 0.00 |
| 26-8522 | BYLAW 2026-001 PAVING | 208 | T | 12-Aug-2026 12-Aug-2026 | 11,236.72 | 11,236.72 | 0.00 | 0.00 | 0.00 |
| **KIN08** | **KINGSTON HUMANE SOCIETY** | | | | | | | | |
| 811470 | MONTHLY FEE POUND SERVICES | 165 | T | 30-Jun-2026 30-Jun-2026 | 511.00 | 511.00 | 0.00 | 0.00 | 0.00 |
| 811502 | MONTHLY POUND SERVICE | 191 | T | 31-Jul-2026 31-Jul-2026 | 511.00 | 511.00 | 0.00 | 0.00 | 0.00 |
| 811542 | MONTHLY POUND SERVICE FEE | 223 | T | 31-Aug-2026 30-Sep-2026 | 511.00 | 511.00 | 0.00 | 0.00 | 0.00 |
| **KIN30** | **KINGSTON SOUND WORKS-HO** | | | | | | | | |
| 1-17041 | SOUND JULY 1ST | 165 | T | 02-Jul-2026 23-Jul-2026 | 1,017.00 | 1,017.00 | 0.00 | 0.00 | 0.00 |
| 1-17074 | SOUND SYSTEM RENTA JULY 2026 | 178 | T | 22-Jul-2026 13-Aug-2026 | 4,520.00 | 4,520.00 | 0.00 | 0.00 | 0.00 |
| 1-17083 | LE FESTIVILES JULY 31-AUG 1 | 191 | T | 04-Aug-2026 26-Aug-2026 | 2,056.60 | 2,056.60 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 1-17084 | AUGUST 2026 SOUND FOR THE SUMMER CONCERT | 223 | T | 04-Aug-2026 24-Sep-2026 | 3,955.00 | 3,955.00 | 0.00 | 0.00 | 0.00 |
| 1-17091 | 2026 ODDS CONCERT SOUND | 223 | T | 11-Aug-2026 24-Sep-2026 | 1,751.50 | 1,751.50 | 0.00 | 0.00 | 0.00 |
| **KINGDOM** | **KINGDOM CONSTRUCTION LTD** | | | | | | | | |
| 19 | BYLAW 2024-2008 EAST END PUMPING STN | 162 | T | 15-Jun-2026 09-Jul-2026 | 834,062.14 | 834,062.14 | 0.00 | 0.00 | 0.00 |
| 20 | BYLAW 2024-2008 EASE END PUMPING STATIO UPGRADES | 171 | T | 09-Jul-2026 30-Jul-2026 | 399,073.50 | 399,073.50 | 0.00 | 0.00 | 0.00 |
| 21 | BYLAW2024-2006 EASE END PUMP STN UPGRADES | 207 | T | 12-Aug-2026 08-Sep-2026 | 458,802.21 | 458,802.21 | 0.00 | 0.00 | 0.00 |
| **KIR03** | **KIRKBY MELANIE** | | | | | | | | |
| E TS ERROR | E TRANS ERROR | 208 | T | 31-Aug-2026 31-Aug-2026 | 106.19 | 106.19 | 0.00 | 0.00 | 0.00 |
| **KPMG** | **KPMG** | | | | | | | | |
| 8006765596 | DEC 31 2024 LIBRARY FINANCIALS | 171 | T | 26-Jun-2026 26-Jun-2026 | 1,254.30 | 1,254.30 | 0.00 | 0.00 | 0.00 |
| 8006829196 | INTERIM BILLING DEC 31 2025 FISCAL YEAR END | 191 | T | 31-Jul-2026 31-Jul-2026 | 22,600.00 | 22,600.00 | 0.00 | 0.00 | 0.00 |
| 8006886905 | FINAL BILLING DEC 31 2023 | 212 | T | 02-Sep-2026 02-Sep-2026 | 1,243.00 | 1,243.00 | 0.00 | 0.00 | 0.00 |
| **KRO01** | **KROWN RUST CONTROL SYSTEM** | | | | | | | | |
| #146-245466 | RUST PROTECTION | 208 | T | 20-Jul-2026 20-Jul-2026 | 169.44 | 169.44 | 0.00 | 0.00 | 0.00 |
| #146-245472 | RUST PROTECTION | 208 | T | 20-Jul-2026 20-Jul-2026 | 169.44 | 169.44 | 0.00 | 0.00 | 0.00 |
| #146-245484 | RUST PROTECTION | 208 | T | 21-Jul-2026 21-Jul-2026 | 169.44 | 169.44 | 0.00 | 0.00 | 0.00 |
| #146-245499 | RUST PROTECTION | 208 | T | 21-Jul-2026 21-Jul-2026 | 169.44 | 169.44 | 0.00 | 0.00 | 0.00 |
| **LAFONJ** | **LAFONTAIN JOYCE** | | | | | | | | |
| GARBTICKETS | REIMB FOR GARB TICKETS E265610 | 178 | T | 23-Jul-2026 23-Jul-2026 | 25.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| **LAS02** | **LASALLE CAUSEWAY BAND** | | | | | | | | |
| JULY172026 | WATERFRONT CONCER' JULY 17 2026 | 171 | T | 14-Jul-2026 16-Jul-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **LASELECT** | **LASALLE ELECTRICAL CONTRACTORS INC.** | | | | | | | | |
| 2746 | 120V OUTLETS JOEL STONE PARK AMPHITHEATRE | 191 | T | 20-Jul-2026 13-Aug-2026 | 5,832.68 | 5,832.68 | 0.00 | 0.00 | 0.00 |
| **LEADEDGE** | **LEADING EDGE OVERHEAD DOORS** | | | | | | | | |
| 10272 | ANNUAL MAINT CHECK | 152 | T | 11-Jun-2026 08-Jul-2026 | 414.71 | 414.71 | 0.00 | 0.00 | 0.00 |
| **LEAMONC** | **LEAMON CAROLYN** | | | | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| EXPJULY202026 | UNIFORM PURCHASE | 178 | T | 20-Jul-2026<br>20-Jul-2026 | 85.84 | 85.84 | 0.00 | 0.00 | 0.00 |
| **LECRIEUR** | **LE CRIEUR** | | | | | | | | |
| JULY302026 | LE FESTIVILES JULY 30 2026 | 185 | T | 27-Jul-2026<br>27-Jul-2026 | 600.00 | 600.00 | 0.00 | 0.00 | 0.00 |
| **LEE02** | **LEEDS GRENVILLE & LANARK DISTRICT HEALTH UNIT** | | | | | | | | |
| 2025 BALANCE | 2025 BALANCE OWING | 162 | T | 03-Jul-2026<br>03-Jul-2026 | 5,086.84 | 5,086.84 | 0.00 | 0.00 | 0.00 |
| JULY2026 | JULY 2026 LEVY | 162 | T | 01-Jul-2026<br>01-Jul-2026 | 5,884.42 | 5,884.42 | 0.00 | 0.00 | 0.00 |
| **LEKXNCY** | **LEKX NANCY** | | | | | | | | |
| BOOKS | REIMB FOR WORK BOOTS | 202 | T | 24-Aug-2026<br>24-Aug-2026 | 192.09 | 192.09 | 0.00 | 0.00 | 0.00 |
| **LEN02** | **LEN CORCORAN EXCAVATING LTD.** | | | | | | | | |
| 26-02 | BYLAW 2023-080 ARTHUR ST | 171 | T | 30-Apr-2026<br>30-Apr-2026 | 4,410.78 | 4,410.78 | 0.00 | 0.00 | 0.00 |
| 26-091 | 250 WILLIAM STSEWER SERVICE LATERALS | 191 | T | 30-Apr-2026<br>30-Apr-2026 | 22,592.99 | 22,592.99 | 0.00 | 0.00 | 0.00 |
| **LESRATS** | **LES RATS D'SWOMPE-49 PARALLELE** | | | | | | | | |
| 2026-07-07RATS | DEPOSIT LEFESTIVILES | 171 | T | 07-Jul-2026<br>07-Jul-2026 | 3,955.00 | 3,955.00 | 0.00 | 0.00 | 0.00 |
| **LIFERIVER** | **LIFE ON THE RIVER CO** | | | | | | | | |
| 1348 | GANANOQUE HOODIES SIZE SMALL - 3XL | 223 | T | 12-Sep-2026<br>26-Sep-2026 | 1,348.00 | 1,348.00 | 0.00 | 0.00 | 0.00 |
| 325 | HOODIES | 208 | T | 27-Aug-2026<br>27-Aug-2026 | 325.00 | 325.00 | 0.00 | 0.00 | 0.00 |
| 5844 | GAN HOODIE SWEATER | 171 | T | 13-Jul-2026<br>23-Jul-2026 | 5,844.00 | 5,844.00 | 0.00 | 0.00 | 0.00 |
| **LIMSTONE** | **LIMESTONE INSULATION INC.** | | | | | | | | |
| 409 | ARENA 2ND FLOOR LOBBY AREA | 220 | T | 04-Sep-2026<br>28-Sep-2026 | 7,175.50 | 7,175.50 | 0.00 | 0.00 | 0.00 |
| **LLO02** | **LLOYD LIBKE LAW ENFORCEMENT SALES INC.** | | | | | | | | |
| 275666 | FIREARMS | 191 | T | 03-Mar-2026<br>03-Mar-2026 | 9,856.99 | 9,856.99 | 0.00 | 0.00 | 0.00 |
| **LOR01** | **PETER LORENZ** | | | | | | | | |
| EXPAUG42026 | YOUTH IN POLICING INITIATIVE | 191 | T | 04-Aug-2026<br>04-Aug-2026 | 135.70 | 135.70 | 0.00 | 0.00 | 0.00 |
| **LOSGAR** | **LOS GARCIAS** | | | | | | | | |
| AUG 15 2026 | TOWN PARK LATIN MUSIC | 200 | T | 15-Aug-2026<br>15-Aug-2026 | 395.50 | 395.50 | 0.00 | 0.00 | 0.00 |
| **LOY01** | **LOYALIST TOWNSHIP** | | | | | | | | |
| 15274 | 4 OPERATORS MARCO CLAY INFIELD BALL CLINIC | 215 | T | 08-Sep-2026<br>21-Sep-2026 | 800.00 | 800.00 | 0.00 | 0.00 | 0.00 |
| **LUCINFL** | **LUCKY INFLATABLES & PARTY RENTALS** | | | | | | | | |
| 00250826 | AUG 18TH FOAM PARTY | 191 | T | 13-Aug-2026<br>13-Aug-2026 | 565.00 | 565.00 | 0.00 | 0.00 | 0.00 |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 00310726 | LE FESTIVILES | 185 | | 27-Jul-2026 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 27-Jul-2026 | | | | | |
| **M&L01** | **M & L SUPPLY FIRE & SAFETY** | | | | | | | | |
| ML-IN-001580 | FIRE EAGLE AIR LEATHER | 156 | | 23-Jun-2023 | 847.50 | 847.50 | 0.00 | 0.00 | 0.00 |
| | | | T | 15-Jul-2026 | | | | | |
| ML-IN-001773 | SUPPLIES | 178 | | 20-Jul-2026 | 254.25 | 254.25 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| **MABEEB** | **MABEE BRIAN B** | | | | | | | | |
| JULY162026 | LE FESTIVILES | 207 | | 16-Jul-2026 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| **MAC04** | **MACEWEN PETROLEUM INC** | | | | | | | | |
| 41875 | DYED DIESEL | 208 | | 26-Aug-2026 | 2,449.76 | 2,449.76 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Sep-2026 | | | | | |
| 41876 | CLEAR DIESEL | 208 | | 26-Aug-2026 | 3,790.23 | 3,790.23 | 0.00 | 0.00 | 0.00 |
| | | | T | 17-Sep-2026 | | | | | |
| 57395 | CLR DIESEL | 191 | | 27-Jul-2026 | 3,321.42 | 3,321.42 | 0.00 | 0.00 | 0.00 |
| | | | T | 20-Aug-2026 | | | | | |
| 590067 | CLEAR DIESEL | 178 | | 03-Jul-2026 | 2,133.55 | 2,133.55 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 590075 | DYED DIESEL | 178 | | 03-Jul-2026 | 2,334.60 | 2,334.60 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 649620 | DYED DIESEL | 207 | | 30-Jul-2026 | 404.86 | 404.86 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 649653 | DYED DIESEL | 207 | | 30-Jul-2026 | 1,718.96 | 1,718.96 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 649746 | DYED DIESEL | 207 | | 30-Jul-2026 | 2,805.78 | 2,805.78 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 650769 | DIESEL EXHAUSGT FLUID | 215 | | 02-Sep-2026 | 1,143.01 | 1,143.01 | 0.00 | 0.00 | 0.00 |
| | | | T | 28-Sep-2026 | | | | | |
| 87694 | DYED DIESEL | 191 | | 27-Jul-2026 | 3,041.17 | 3,041.17 | 0.00 | 0.00 | 0.00 |
| | | | T | 20-Aug-2026 | | | | | |
| 93542 | DYED DIESEL | 149 | | 03-Jun-2026 | 1,566.99 | 1,566.99 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jun-2026 | | | | | |
| **MACFWES** | **MCFARLANE WES** | | | | | | | | |
| EXPJULY92026 | MILEAGE MAY 4 - JULY 2 | 171 | | 09-Jul-2026 | 224.11 | 224.11 | 0.00 | 0.00 | 0.00 |
| | | | T | 09-Jul-2026 | | | | | |
| **MAPART** | **MAPART 1596774 BC Ltd** | | | | | | | | |
| 1006 | ROAD MAPS | 207 | | 27-Aug-2026 | 518.45 | 518.45 | 0.00 | 0.00 | 0.00 |
| | | | T | 27-Aug-2026 | | | | | |
| **MAR002** | **MARK R. HALLADAY EMERGENCY SERVICES** | | | | | | | | |
| AUG252026 | TRAINING & CERTIFICATION | 207 | | 25-Aug-2026 | 610.20 | 610.20 | 0.00 | 0.00 | 0.00 |
| | | | T | 25-Aug-2026 | | | | | |
| **MARYKM** | **MARY KENNEDY MUSIC** | | | | | | | | |
| 2026062701 | JUNE 27 2026 MUSIC 11-1PM | 162 | | 27-Jun-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 27-Jun-2026 | | | | | |
| 2026070401 | JULY 4TH 11-1PM | 162 | | 02-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 02-Jul-2026 | | | | | |
| **MASCONST** | **MASCON CONSTRUCTION LP CA NADA INC.** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 0046C | ARENA INTERIOR RENEWALS | 207 | T | 28-Jul-2026 28-Jul-2026 | 61,102.94 | 61,102.94 | 0.00 | 0.00 | 0.00 |
| **MATSUPLOG** | **MATERIAL SUPPLY & LOGISTI CS** | | | | | | | | |
| 91511231 | 400MM WAGA MULTI JOINT 17X17 | 207 | T | 28-Jul-2026 28-Jul-2026 | 8,017.46 | 8,017.46 | 0.00 | 0.00 | 0.00 |
| **MBRENN** | **MARLA BRENNAN** | | | | | | | | |
| 1 JULY 16 2026 | JUGGLING CHEF SHOW | 185 | T | 16-Jul-2026 16-Jul-2026 | 791.00 | 791.00 | 0.00 | 0.00 | 0.00 |
| **MCAUBRN** | **MCAULEY BRIAN** | | | | | | | | |
| JULY92026 | FARMERS MARKET JULY 9 2026 | 165 | T | 07-Jul-2026 07-Jul-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **MCC05** | **ZUFELT LYNSEY** | | | | | | | | |
| EXPJULY32026 | AMCTO CONF MILEAGE DINNERS TICKET | 165 | T | 03-Jul-2026 03-Jul-2026 | 677.87 | 677.87 | 0.00 | 0.00 | 0.00 |
| **MCCUTIA** | **MCCULLOCH TIA** | | | | | | | | |
| AUG182026 | SOCIAL MEDIA / BUSINES VISITS | 200 | T | 18-Aug-2026 18-Aug-2026 | 26.42 | 26.42 | 0.00 | 0.00 | 0.00 |
| EXPJULY152026 | MILEAGE VISIGTOR GUIDE | 171 | T | 15-Jul-2026 15-Jul-2026 | 65.70 | 65.70 | 0.00 | 0.00 | 0.00 |
| EXPJUNE262026 | PAINT AND MILEAGE | 162 | T | 26-Jun-2026 26-Jun-2026 | 84.37 | 84.37 | 0.00 | 0.00 | 0.00 |
| **MCNULTK** | **MCNULTY KELSEY** | | | | | | | | |
| AUG12026 | LE FESTIVILES AUG 1 2026 | 185 | T | 27-Jul-2026 27-Jul-2026 | 750.00 | 750.00 | 0.00 | 0.00 | 0.00 |
| **MDCHAR** | **M D CHARLTON CO LTD** | | | | | | | | |
| 4091313 | HOLSTER | 156 | T | 04-Jun-2026 29-Jun-2026 | 495.82 | 495.82 | 0.00 | 0.00 | 0.00 |
| 4091811 | BATONS | 162 | T | 22-Jun-2026 16-Jul-2026 | 322.26 | 322.26 | 0.00 | 0.00 | 0.00 |
| 4092782 | HOBBLE RESTRAINT SYSTEM | 185 | T | 24-Jul-2026 13-Aug-2026 | 255.54 | 255.54 | 0.00 | 0.00 | 0.00 |
| **MENSEN** | **MENSEN JOSHUA** | | | | | | | | |
| 26 | FARMERS MARKET STRAWBERRIES | 162 | T | 25-Jun-2026 25-Jun-2026 | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 |
| **METMUSENT** | **METCALFE MUSIC ENTERTAINMENT** | | | | | | | | |
| 000009 | LEFESTIVILES JULY 31 AUG 1 | 185 | T | 27-Jul-2026 27-Jul-2026 | 1,672.40 | 1,672.40 | 0.00 | 0.00 | 0.00 |
| 000010 | LE FESTIVILES | 185 | T | 27-Jul-2026 27-Jul-2026 | 242.84 | 242.84 | 0.00 | 0.00 | 0.00 |
| **MILLS** | **MILLER STEVE** | | | | | | | | |
| BP2025-066 | REFUND BP2025-066 104 JOHN | 165 | T | 09-Jul-2026 09-Jul-2026 | 750.00 | 750.00 | 0.00 | 0.00 | 0.00 |
| **MIN08** | **MINAKER'S FLOWER CENTRE** | | | | | | | | |
| INV 1 OF 2 | INSTALLMENT 1 OF 2 | 220 | T | 31-Aug-2026 31-Aug-2026 | 8,378.95 | 8,378.95 | 0.00 | 0.00 | 0.00 |
| **MIN11** | **MINISTER OF FINANCE** | | | | | | | | |
| 104446 | JUNE 1-5 MANAGING INVESTIGATION | 217 | C | 07-Aug-2026 07-Aug-2026 | 625.00 | 625.00 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| | USING POWERCASE | | | | | | | | |
| **MIN12** | **MINISTER OF FINANCE** | | | | | | | | |
| 39170626100503 | 904266 - ONTARIO FIRE COLLEGE REG FEES JAN-MARCH | 156 | T | 17-Jun-2026 09-Jul-2026 | 195.00 | 195.00 | 0.00 | 0.00 | 0.00 |
| 39170726093303 | 422915 APRIL-JUNE 2026 ONTARIO FIRE COLLEGE REG FEES | 185 | T | 17-Jul-2026 13-Aug-2026 | 1,040.00 | 1,040.00 | 0.00 | 0.00 | 0.00 |
| 44150626160501 | APRIL - JUNE OPTIC | 162 | T | 15-Jun-2026 09-Jul-2026 | 6,294.96 | 6,294.96 | 0.00 | 0.00 | 0.00 |
| **MINFINKING** | **MINISTER OF FINANCE** | | | | | | | | |
| MMAH WORKSH | 2026 MMAH WORKSHOP | 171 | C | 06-May-2026 06-May-2026 | 20.00 | 20.00 | 0.00 | 0.00 | 0.00 |
| **MIS03** | **MISTER SAFETY SHOES INC.** | | | | | | | | |
| 1745532 | SAFETY BOOTS | 178 | T | 14-Jul-2026 14-Jul-2026 | 170.81 | 170.81 | 0.00 | 0.00 | 0.00 |
| **MIT02** | **MITCHELL GERRY** | | | | | | | | |
| 20200708 | TEDDY BEAR PICNIC JULY 8TH | 171 | T | 30-Jun-2026 30-Jun-2026 | 175.00 | 175.00 | 0.00 | 0.00 | 0.00 |
| **MIT03** | **MITCHELL FRANK** | | | | | | | | |
| EXPSEPT82026 | REIMB MTO LICENCE FEE | 215 | T | 08-Sep-2026 08-Sep-2026 | 106.00 | 106.00 | 0.00 | 0.00 | 0.00 |
| **MOROMUS** | **MONKEY ROCK MUSIC INC.** | | | | | | | | |
| AUG 1 2026 | LE FESTIVILES | 185 | T | 27-Jul-2026 27-Jul-2026 | 676.87 | 676.87 | 0.00 | 0.00 | 0.00 |
| **MPA02** | **MUNICIPAL PROPERTY ASSESSMENT CORPORATION** | | | | | | | | |
| 1800041160 | QTRLY BILLING RECOVERY PROPERTY ASSESSMENT & SUPPORT SERVICES | 182 | E | 01-Jul-2026 21-Jul-2026 | 18,757.77 | 18,757.77 | 0.00 | 0.00 | 0.00 |
| **MUL03** | **K. MULROONEY TRUCKING LTD** | | | | | | | | |
| 2026-02161 | STONE ST NORTH CLEANUP | 191 | T | 15-Jul-2026 10-Aug-2026 | 3,339.96 | 3,339.96 | 0.00 | 0.00 | 0.00 |
| **MYFM01** | **MYFM** | | | | | | | | |
| INV-442979 | LE FESTIVILES | 165 | T | 28-Jun-2026 23-Jul-2026 | 1,263.34 | 1,263.34 | 0.00 | 0.00 | 0.00 |
| INV-443439 | GAN MINUTE | 165 | T | 28-Jun-2026 23-Jul-2026 | 689.30 | 689.30 | 0.00 | 0.00 | 0.00 |
| INV-446651 | LE FESTIVILES BROCK/KING | 185 | T | 26-Jul-2026 20-Aug-2026 | 631.67 | 631.67 | 0.00 | 0.00 | 0.00 |
| INV-446652 | LE FESTIVILES BROCK KING | 185 | T | 26-Jul-2026 20-Aug-2026 | 631.67 | 631.67 | 0.00 | 0.00 | 0.00 |
| INV-447449 | GAN MINUTE | 185 | T | 26-Jul-2026 20-Aug-2026 | 689.30 | 689.30 | 0.00 | 0.00 | 0.00 |
| INV-450954 | GAN MINUTE | 208 | T | 30-Aug-2026 10-Sep-2026 | 689.30 | 689.30 | 0.00 | 0.00 | 0.00 |
| **NED01** | **NEDCO-DIV OF REXEL CANADA** | | | | | | | | |
| 9909225 | SUPPLIES | 191 | T | 06-Aug-2026 26-Aug-2026 | 6,186.94 | 6,186.94 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 9929705 | SUPPLIES | 202 | T | 24-Aug-2026 17-Sep-2026 | 915.31 | 915.31 | 0.00 | 0.00 | 0.00 |
| **NESS** | **NESS** | | | | | | | | |
| WATERFRONTC | JOEL STONE PARK JULY 3RD | 162 | T | 02-Jul-2026 03-Jul-2026 | 1,356.00 | 1,356.00 | 0.00 | 0.00 | 0.00 |
| **NEVMAR** | **NEVOIT MARIIA** | | | | | | | | |
| BP 2024-059 REI | BP REFUND 2024-059 635 STEEL | 215 | T | 08-Sep-2026 08-Sep-2026 | 750.00 | 750.00 | 0.00 | 0.00 | 0.00 |
| **NGUYDAL** | **NGUYEN DALENA** | | | | | | | | |
| 08022026 | FRENCH TRANSLATION | 202 | T | 02-Aug-2026 02-Aug-2026 | 700.00 | 700.00 | 0.00 | 0.00 | 0.00 |
| **NORTHFIRE** | **NORTHFIRE CIRCUS** | | | | | | | | |
| 2026 50%BALAN | BALANCE AUG 2ND 2 PERFORMANCES | 131 | T | 15-May-2026 20-Jul-2026 | 889.87 | 889.87 | 0.00 | 0.00 | 0.00 |
| **OFF04** | **OFFORD PLUMBING** | | | | | | | | |
| 2 | ES TOILET | 162 | T | 24-Jun-2026 16-Jul-2026 | 127.13 | 127.13 | 0.00 | 0.00 | 0.00 |
| 2517 | UNCLOG SING TH | 208 | T | 15-Jan-2026 15-Jan-2026 | 121.48 | 121.48 | 0.00 | 0.00 | 0.00 |
| 2519 | AREANA SHOWER | 208 | T | 15-Jan-2026 15-Jan-2026 | 1,237.35 | 1,237.35 | 0.00 | 0.00 | 0.00 |
| 2544 | BACKFLOW INSTALLATION CERTIFICATION 10 KING ST | 208 | T | 01-Sep-2026 28-Sep-2026 | 2,418.27 | 2,418.27 | 0.00 | 0.00 | 0.00 |
| 2568 | WWT CONTRACTED SERVICES - EAST END PUMPING STATION | 223 | T | 29-Aug-2026 28-Sep-2026 | 408.21 | 408.21 | 0.00 | 0.00 | 0.00 |
| 2640 | INSTALL NEW SINK CABINET | 208 | T | 02-Apr-2026 02-Apr-2026 | 364.10 | 364.10 | 0.00 | 0.00 | 0.00 |
| 2641 | FROZEN PIPES MARINA | 149 | T | 04-Jun-2026 30-Jun-2026 | 3,610.44 | 3,610.44 | 0.00 | 0.00 | 0.00 |
| 2642 | EAST END PUMPING STN | 149 | T | 04-Jun-2026 30-Jun-2026 | 347.48 | 347.48 | 0.00 | 0.00 | 0.00 |
| 2644 | LEAK BASEMENT BACKFLOW 2 KING | 208 | T | 04-Jun-2026 04-Jun-2026 | 121.48 | 121.48 | 0.00 | 0.00 | 0.00 |
| 2645 | WATER MARINA | 149 | T | 11-Jun-2026 30-Jun-2026 | 3,775.94 | 3,775.94 | 0.00 | 0.00 | 0.00 |
| 2646 | SEWER MAIN MARINA | 165 | T | 11-Jun-2026 02-Jul-2026 | 937.90 | 937.90 | 0.00 | 0.00 | 0.00 |
| 2647 | PUMP HOUSE BACKFLO EQUIPMENT | 162 | T | 11-Jun-2026 03-Jul-2026 | 121.48 | 121.48 | 0.00 | 0.00 | 0.00 |
| 2648 | WATER - SPLASH PAD WASHROOMS | 152 | T | 11-Jun-2026 08-Jul-2026 | 381.38 | 381.38 | 0.00 | 0.00 | 0.00 |
| 2658 | DRAIN PIPE OUTDOOR WASHROOM | 152 | T | 12-Jun-2026 08-Jul-2026 | 270.88 | 270.88 | 0.00 | 0.00 | 0.00 |
| 2659 | TOILET SPLASH PAD WASHROOM | 152 | T | 12-Jun-2026 08-Jul-2026 | 76.28 | 76.28 | 0.00 | 0.00 | 0.00 |
| 2660 | BACK FLOW TESTING | 152 | T | 12-Jun-2026 08-Jul-2026 | 889.77 | 889.77 | 0.00 | 0.00 | 0.00 |

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|---|---|---|---|---|---|---|---|---|---|
| 2662 | REPLACE FAUCET | 200 | T | 26-Jun-2026<br>26-Jun-2026 | 76.28 | 76.28 | 0.00 | 0.00 | 0.00 |
| 2680 | TOILET TANK REPAIR-VANDELISM ARENA | 178 | T | 18-Jul-2026<br>13-Aug-2026 | 274.92 | 274.92 | 0.00 | 0.00 | 0.00 |
| 2691 | MARINA 500 SERIES DOCK WATER LEAK | 178 | T | 19-Jul-2026<br>13-Aug-2026 | 278.87 | 278.87 | 0.00 | 0.00 | 0.00 |
| 2728 | INSTALL HOT WATER TANK | 208 | T | 26-Aug-2026<br>21-Sep-2026 | 2,387.93 | 2,387.93 | 0.00 | 0.00 | 0.00 |
| **OGI01** | **OGILVIE SHERRI** | | | | | | | | |
| EXPAUG262026 | MILEAGE BROCKVILLE COURT HOUSE | 207 | T | 26-Aug-2026<br>26-Aug-2026 | 75.34 | 75.34 | 0.00 | 0.00 | 0.00 |
| **OME01** | **OMERS** | | | | | | | | |
| AUG 2026 CONT | OMERS CONT AUGUST 2026 | 208 | T | 01-Sep-2026<br>18-Sep-2026 | 119,116.62 | 119,116.62 | 0.00 | 0.00 | 0.00 |
| JULY 2026 CONT | CONTRIBUTIONS JULY 2026 | 191 | T | 01-Aug-2026<br>20-Aug-2026 | 178,113.88 | 178,113.88 | 0.00 | 0.00 | 0.00 |
| JUNE2026CONT | CONTRIBUTIONS JUNE 2026 | 171 | T | 01-Jul-2026<br>23-Jul-2026 | 120,206.51 | 120,206.51 | 0.00 | 0.00 | 0.00 |
| **ONLINE** | **ONLINE PAVMENT MARKINGS & MAINTENANCE** | | | | | | | | |
| 5193 | MUNICIPAL LINE PAINTING | 208 | T | 18-Aug-2026<br>10-Sep-2026 | 50,836.07 | 50,836.07 | 0.00 | 0.00 | 0.00 |
| 5194 | EXTRA LINE PAINTING | 208 | T | 18-Aug-2026<br>10-Sep-2026 | 4,921.32 | 4,921.32 | 0.00 | 0.00 | 0.00 |
| **ONT16** | **ONTARIO ONE CALL** | | | | | | | | |
| 2026060143 | JUNE PHONE CALLS NOTIFICATIONS | 178 | T | 30-Jun-2026<br>23-Jul-2026 | 384.07 | 384.07 | 0.00 | 0.00 | 0.00 |
| 2026070143 | NOTIFICATIONS | 191 | T | 31-Jul-2026<br>20-Aug-2026 | 372.84 | 372.84 | 0.00 | 0.00 | 0.00 |
| 2026080143 | NOTIFICATION SERVICES | 223 | T | 31-Aug-2026<br>29-Sep-2026 | 384.07 | 384.07 | 0.00 | 0.00 | 0.00 |
| **ONT40** | **ONTARIO POLICE TECHNOLOGY INFORMATION CO-OPERATIVE** | | | | | | | | |
| 2026 OPTIC GR( | OPTIC ANNUAL GROUP MEETING OCT 14TH AND 15TH MD | 215 | T | 09-Sep-2026<br>09-Sep-2026 | 150.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| 2026OPTIC USEI | OPTIC ANNUAL USER GROUP MEETING RS OCT 15 2026 | 215 | T | 09-Sep-2026<br>09-Sep-2026 | 150.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| **ONT55** | **ONTARIO LIBRARY SERVICE - NORTH** | | | | | | | | |
| IN000005087 | OVERDRIVE JAN - DEC 2026 | 191 | T | 15-Jan-2026<br>15-Jan-2026 | 2,432.33 | 2,432.33 | 0.00 | 0.00 | 0.00 |
| **ONT59** | **ONTARIO HOSE SPECIALTIES LTD.** | | | | | | | | |
| 6049376 | SUPPLIES | 215 | T | 03-Sep-2026<br>21-Sep-2026 | 194.93 | 194.93 | 0.00 | 0.00 | 0.00 |
| **ONTMRESP** | **ONTARIO MEDICAL RESPONSE** | | | | | | | | |
| 1173 | 2026 SUMMER CONCERTS | 202 | T | 24-Aug-2026<br>24-Aug-2026 | 490.42 | 490.42 | 0.00 | 0.00 | 0.00 |
| **OPC01** | **ONTARIO POLICE COLLEGE** | | | | | | | | |

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Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

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|---|---|---|---|---|---|---|---|---|---|
| 104234 | HCI-2602 KN | 193 | | 22-Jul-2026 | 625.00 | 625.00 | 0.00 | 0.00 | 0.00 |
| | | | C | 22-Jul-2026 | | | | | |
| **OWEN** | **OWEN SOUND POLICE SERVICE** | | | | | | | | |
| OSINV157578 | HEXAGON TO CRISIS INTEG AUG 2026-AUG 2027 | 191 | T | 02-Aug-2026<br>20-Aug-2026 | 1,977.50 | 1,977.50 | 0.00 | 0.00 | 0.00 |
| **P38** | **P38 BUDGET PROPANE`** | | | | | | | | |
| S075387 | PROPANE FUEL ZAMBONI | 208 | T | 28-Aug-2026<br>21-Sep-2026 | 697.20 | 697.20 | 0.00 | 0.00 | 0.00 |
| **PAC01** | **PACIFIC SAFETY PRODUCTS INC** | | | | | | | | |
| IN022-00001413[illegible] | SUPPLIES | 171 | T | 26-Jun-2026<br>23-Jul-2026 | 3,799.20 | 3,799.20 | 0.00 | 0.00 | 0.00 |
| **PAL01** | **PALADIN SECURITY GROUP LTD** | | | | | | | | |
| 1232318 | JUNE 2026 SECURITY | 165 | T | 30-Jun-2026<br>23-Jul-2026 | 7,906.44 | 7,906.44 | 0.00 | 0.00 | 0.00 |
| 1240045 | JULY 2026 MARINA WAGES | 191 | T | 31-Jul-2026<br>26-Aug-2026 | 8,066.16 | 8,066.16 | 0.00 | 0.00 | 0.00 |
| 1247958 | AUGUST 2026 SECURITY WAGES | 215 | T | 31-Aug-2026<br>16-Sep-2026 | 7,906.42 | 7,906.42 | 0.00 | 0.00 | 0.00 |
| **PAQART** | **PAQUIN ARTISTS AGENCY** | | | | | | | | |
| 38569B | BALANCE OWING AUG 22ND WATERFRONT | 200 | T | 19-Aug-2026<br>19-Aug-2026 | 9,450.00 | 9,450.00 | 0.00 | 0.00 | 0.00 |
| **PAT09** | **PATTERSON CONSTRUCTION INC.** | | | | | | | | |
| 1761 | 110 KATERENOVATIONS BYLAW 2026-029 | 208 | T | 20-Aug-2026<br>20-Aug-2026 | 42,630.55 | 42,630.55 | 0.00 | 0.00 | 0.00 |
| 1762 | BYLAW 2026-029 110 KATE EXTRA | 208 | T | 20-Aug-2026<br>20-Aug-2026 | 20,455.27 | 20,455.27 | 0.00 | 0.00 | 0.00 |
| **PATTOUT** | **PATTISON OUTDOOR ADVERTIS ING** | | | | | | | | |
| 40/11480682 | ADVERTISING FRONT YOUNGE/ODESSA RD | 200 | T | 02-Aug-2026<br>02-Aug-2026 | 1,130.00 | 1,130.00 | 0.00 | 0.00 | 0.00 |
| **PEARJM** | **PEARL JAMMING** | | | | | | | | |
| AUG292026 | AUG 29 2026 WATERFRONT CONCER | 202 | T | 25-Aug-2026<br>25-Aug-2026 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 |
| CHICKSTRIBUTE | JULY 11 2026 WATERFRONT CONCER CHICKS TRIBUTE BAND | 165 | T | 07-Jul-2026<br>09-Jul-2026 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 |
| **PIO01** | **PIONEER ENERGY A DIVISION OF PARKLAND INDUSTRIES** | | | | | | | | |
| JUNE2026STMT | PIONEER JUNE 2026 STATEMENT | 176 | E | 30-Jun-2026<br>13-Jul-2026 | 9,079.69 | 9,079.69 | 0.00 | 0.00 | 0.00 |
| **PIT01** | **PITNEY BOWES** | | | | | | | | |
| AUG2026PAPPM | AUG 2026 PAP PMT | 210 | E | 31-Aug-2026<br>31-Aug-2026 | 1,468.51 | 1,468.51 | 0.00 | 0.00 | 0.00 |
| **PJCUST** | **PJ'S CUSTOM OUTFITTING LTD** | | | | | | | | |
| 026234 | RESALE SUPPLIES | 156 | T | 17-Jun-2026<br>09-Jul-2026 | 3,245.36 | 3,245.36 | 0.00 | 0.00 | 0.00 |
| 26347 | MARINA SUPPLIES | 207 | T | 25-Aug-2026<br>15-Sep-2026 | 1,005.70 | 1,005.70 | 0.00 | 0.00 | 0.00 |
| **PKNPLAY** | **PARK N PLAY DESIGN CO LTD** | | | | | | | | |

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Batch : All

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|---|---|---|---|---|---|---|---|---|---|
| 26576 D | OAK ST DEMPSTER | 215 | | 31-Aug-2026 | 3,794.70 | 3,794.70 | 0.00 | 0.00 | 0.00 |
| | PARK TOP UPS | | T | 31-Aug-2026 | | | | | |
| **POS02** | **POSTMEDIA NETWORKS INC.** | | | | | | | | |
| IN429145 | TAX SALE | 171 | | 30-Jun-2026 | 651.39 | 651.39 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| IN429146 | TAX SALE | 171 | | 30-Jun-2026 | 268.12 | 268.12 | 0.00 | 0.00 | 0.00 |
| | | | T | 16-Jul-2026 | | | | | |
| **PPE** | **PPE SOLUTIONS INC** | | | | | | | | |
| FV-006415 | SUPER MOUNTAIN | 152 | | 12-Jun-2026 | 737.36 | 737.36 | 0.00 | 0.00 | 0.00 |
| | MISTER | | T | 08-Jul-2026 | | | | | |
| **PT00000192** | **SUPERIOR COURT OF JUSTICE** | | | | | | | | |
| PTREF AUG1826 | Refund on PT | 198 | | 18-Aug-2026 | 22,845.87 | 22,845.87 | 0.00 | 0.00 | 0.00 |
| | Account 000 - 01011800.0000 | | C | 18-Aug-2026 | | | | | |
| **QUI04** | **QUINTE SEWER SERVICE** | | | | | | | | |
| 14030 | SIPHON CLEANING | 162 | | 16-Jun-2026 | 5,955.10 | 5,955.10 | 0.00 | 0.00 | 0.00 |
| | PINE ST EAST QYEEB ST | | T | 09-Jul-2026 | | | | | |
| 14043 | CLEAN SANITARY | 171 | | 23-Jun-2026 | 1,779.75 | 1,779.75 | 0.00 | 0.00 | 0.00 |
| | SEWER | | T | 16-Jul-2026 | | | | | |
| 14074 | CATCH BASIN TANNER | 191 | | 20-Jul-2026 | 2,423.85 | 2,423.85 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 14108 | CAMER SEWER ON | 207 | | 28-Jul-2026 | 4,062.35 | 4,062.35 | 0.00 | 0.00 | 0.00 |
| | WATER ST | | T | 28-Jul-2026 | | | | | |
| 14128 | CLEAN CULVERTS AT | 207 | | 11-Aug-2026 | 1,779.75 | 1,779.75 | 0.00 | 0.00 | 0.00 |
| | LAGOON | | T | 11-Aug-2026 | | | | | |
| **RAC02** | **RACKAIR** | | | | | | | | |
| 104732-PM | QTRLY HVAC PM | 162 | | 31-May-2026 | 776.88 | 776.88 | 0.00 | 0.00 | 0.00 |
| | | | T | 25-Jun-2026 | | | | | |
| 104805 | MUSEUM CONDENSER | 165 | | 19-Jun-2026 | 1,796.70 | 1,796.70 | 0.00 | 0.00 | 0.00 |
| | MOTOR | | T | 15-Jul-2026 | | | | | |
| 104824-PM | KINSMAN HALL QTLY | 156 | | 21-Jun-2026 | 339.00 | 339.00 | 0.00 | 0.00 | 0.00 |
| | HVAC 400 STONE | | T | 15-Jul-2026 | | | | | |
| 104825-PM | QTLY HVAC PM ES | 156 | | 21-Jun-2026 | 1,172.38 | 1,172.38 | 0.00 | 0.00 | 0.00 |
| | BUILDING | | T | 15-Jul-2026 | | | | | |
| 104826-PM | QTRLY HVAC PM VC | 156 | | 21-Jun-2026 | 339.00 | 339.00 | 0.00 | 0.00 | 0.00 |
| | | | T | 15-Jul-2026 | | | | | |
| 104827-PM | MUSEUM QTRLY HVAC | 156 | | 21-Jun-2026 | 614.44 | 614.44 | 0.00 | 0.00 | 0.00 |
| | | | T | 15-Jul-2026 | | | | | |
| 104905-PM | QTRLY HVAC 110 KATE | 171 | | 05-Jul-2026 | 550.88 | 550.88 | 0.00 | 0.00 | 0.00 |
| | ST | | T | 30-Jul-2026 | | | | | |
| 104906-PM | PUBLIC WORKS | 171 | | 05-Jul-2026 | 663.88 | 663.88 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 104907-PM | LIBRARY PM | 171 | | 05-Jul-2026 | 522.63 | 522.63 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 104958 | SERVICE CALL AIR | 171 | | 08-Jul-2026 | 443.53 | 443.53 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| 104970 | EXHAUST FAN | 178 | | 10-Jul-2026 | 367.25 | 367.25 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 105044-PM | PUMP STN 2 PREVENTATIVE MAINTENANCE | 207 | T | 29-Jul-2026 29-Jul-2026 | 253.12 | 253.12 | 0.00 | 0.00 | 0.00 |
| 105045-PM | PUMP STN #3 PREV MAINT | 207 | T | 29-Jul-2026 29-Jul-2026 | 279.68 | 279.68 | 0.00 | 0.00 | 0.00 |
| 105051 | AIR CONDITIONER REPAIR ES | 191 | T | 24-Jul-2026 20-Aug-2026 | 695.16 | 695.16 | 0.00 | 0.00 | 0.00 |
| 105085 | CONDENSATE DRAIN BLOCKAGE | 200 | T | 06-Aug-2026 26-Aug-2026 | 475.51 | 475.51 | 0.00 | 0.00 | 0.00 |
| 105171 | SERVICE DEHUMIDIFIER | 208 | T | 18-Aug-2026 10-Sep-2026 | 744.44 | 744.44 | 0.00 | 0.00 | 0.00 |
| 105215-PM | PM ARENA | 208 | T | 30-Aug-2026 21-Sep-2026 | 932.25 | 932.25 | 0.00 | 0.00 | 0.00 |
| **RDC02** | **RDC GROUP** | | | | | | | | |
| 25698 | TRAFFIC CONES | 207 | T | 14-Jan-2026 14-Jan-2026 | 429.17 | 429.17 | 0.00 | 0.00 | 0.00 |
| **REA01** | **REALTAX INC.** | | | | | | | | |
| 115289 | LGGE24-10 | 178 | T | 16-Jul-2026 16-Jul-2026 | 593.25 | 593.25 | 0.00 | 0.00 | 0.00 |
| 119335 | LGGE24-10 | 200 | T | 13-Aug-2026 13-Aug-2026 | 1,222.22 | 1,222.22 | 0.00 | 0.00 | 0.00 |
| **REG01** | **REGION 9 REGIONAL TOURISM ORGANIZATION** | | | | | | | | |
| 570 | AGRITOURISM PHOTOSHOOT | 208 | T | 01-Sep-2026 21-Sep-2026 | 375.00 | 375.00 | 0.00 | 0.00 | 0.00 |
| **REL01** | **RELIANCE COMMERCIAL SOLUTIONS** | | | | | | | | |
| AUG2026PAP PM | AUG PAP PMT | 210 | E | 31-Aug-2026 31-Aug-2026 | 30.08 | 30.08 | 0.00 | 0.00 | 0.00 |
| JULY 2026 PAP | JULY 2026 PAP | 196 | E | 31-Jul-2026 31-Jul-2026 | 30.08 | 30.08 | 0.00 | 0.00 | 0.00 |
| SEPT 2026 PAP | SEPT 2026 PAP | 234 | E | 30-Sep-2026 30-Sep-2026 | 30.08 | 30.08 | 0.00 | 0.00 | 0.00 |
| **RICOH** | **RICOH CANADA INC.** | | | | | | | | |
| SCO50011891 | COPY AND LEASE | 200 | T | 29-Jul-2026 20-Aug-2026 | 75.82 | 75.82 | 0.00 | 0.00 | 0.00 |
| SCO50011894 | COPY AND LEASE CHG | 200 | T | 29-Jul-2026 20-Aug-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| SCO50012063 | COPY & LEASE CHG | 200 | T | 29-Jul-2026 20-Aug-2026 | 117.73 | 117.73 | 0.00 | 0.00 | 0.00 |
| SCO50012149 | COPY AND LEASE | 200 | T | 29-Jul-2026 20-Aug-2026 | 91.36 | 91.36 | 0.00 | 0.00 | 0.00 |
| SCO50012390 | COPY AND LEASE CHG | 200 | T | 29-Jul-2026 20-Aug-2026 | 285.57 | 285.57 | 0.00 | 0.00 | 0.00 |
| SCO50025593 | COPY AND LEASE CHGS | 191 | T | 30-Jul-2026 20-Aug-2026 | 1,193.53 | 1,193.53 | 0.00 | 0.00 | 0.00 |
| SCO50025602 | COPY & LEASE | 191 | T | 30-Jul-2026 20-Aug-2026 | 104.72 | 104.72 | 0.00 | 0.00 | 0.00 |
| SCO50025700 | COPY & LEASE | 191 | T | 30-Jul-2026 20-Aug-2026 | 44.12 | 44.12 | 0.00 | 0.00 | 0.00 |
| SCO50072441 | LEASE CHG | 207 | T | 26-Aug-2026 21-Sep-2026 | 156.73 | 156.73 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| SCO50072786 | COPY & LEASE | 207 | T | 26-Aug-2026 21-Sep-2026 | 95.76 | 95.76 | 0.00 | 0.00 | 0.00 |
| SCO50073592 | COPY & LEASE | 207 | T | 26-Aug-2026 21-Sep-2026 | 97.41 | 97.41 | 0.00 | 0.00 | 0.00 |
| SCO50080372 | LEASE & COPY | 207 | T | 27-Aug-2026 21-Sep-2026 | 25.64 | 25.64 | 0.00 | 0.00 | 0.00 |
| SCO50081848 | COPY & LEASE | 207 | T | 28-Aug-2026 21-Sep-2026 | 83.48 | 83.48 | 0.00 | 0.00 | 0.00 |
| SCO50087748 | LEASE & COPY CHG | 207 | T | 30-Aug-2026 21-Sep-2026 | 840.75 | 840.75 | 0.00 | 0.00 | 0.00 |
| SCO50088009 | COPY & LEASE | 207 | T | 30-Aug-2026 21-Sep-2026 | 119.41 | 119.41 | 0.00 | 0.00 | 0.00 |
| SCO60073490 | COPY AND LEASE CHG | 208 | T | 26-Aug-2026 21-Sep-2026 | 291.34 | 291.34 | 0.00 | 0.00 | 0.00 |
| SCO95340359 | COPY & LEASE CHG | 162 | T | 27-Jun-2026 16-Jul-2026 | 71.86 | 71.86 | 0.00 | 0.00 | 0.00 |
| SCO95340360 | COPY & LEASE | 162 | T | 27-Jun-2026 16-Jul-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| SCO95340361 | COPY & LEASE | 162 | T | 27-Jun-2026 16-Jul-2026 | 97.81 | 97.81 | 0.00 | 0.00 | 0.00 |
| SCO95340362 | COPY & LEASE | 162 | T | 27-Jun-2026 16-Jul-2026 | 913.10 | 913.10 | 0.00 | 0.00 | 0.00 |
| SCO95340363 | COPY & LEASE | 162 | T | 27-Jun-2026 16-Jul-2026 | 139.08 | 139.08 | 0.00 | 0.00 | 0.00 |
| SCO95340386 | COPY AND LEASE CHG | 171 | T | 27-Jun-2026 23-Jul-2026 | 278.80 | 278.80 | 0.00 | 0.00 | 0.00 |
| SCO95354072 | LEASE - 1ST PMT | 162 | T | 29-Jun-2026 16-Jul-2026 | 34.75 | 34.75 | 0.00 | 0.00 | 0.00 |
| **RIV13** | **RIVERBANK PRODUCTIONS** | | | | | | | | |
| COMMGRANT20 | NOV 21-22 2 SHOWS OF BRIGADOON | 215 | T | 01-Sep-2026 01-Sep-2026 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 |
| **RIV14** | **RIVERSTONE JANITORIAL** | | | | | | | | |
| 3432 | TH JUNE CLEANING | 152 | T | 15-Jun-2026 09-Jul-2026 | 1,525.50 | 1,525.50 | 0.00 | 0.00 | 0.00 |
| 3433 | ES BUILDING JUNE 2026 | 152 | T | 15-Jun-2026 09-Jul-2026 | 2,542.50 | 2,542.50 | 0.00 | 0.00 | 0.00 |
| 3434 | PW JUNE 2026 | 152 | T | 15-Jun-2026 09-Jul-2026 | 339.00 | 339.00 | 0.00 | 0.00 | 0.00 |
| 3441 | JUNE JANITORIAL SERVICES | 162 | T | 25-Jun-2026 09-Jul-2026 | 641.84 | 641.84 | 0.00 | 0.00 | 0.00 |
| 3443 | JULY JANITORIAL SERVICES | 171 | T | 15-Jul-2026 30-Jul-2026 | 1,525.50 | 1,525.50 | 0.00 | 0.00 | 0.00 |
| 3444 | JULY JANITORIAL SERVICES | 171 | T | 15-Jul-2026 30-Jul-2026 | 2,542.50 | 2,542.50 | 0.00 | 0.00 | 0.00 |
| 3445 | JULY JANITORIAL SERVICES | 171 | T | 15-Jul-2026 30-Jul-2026 | 339.00 | 339.00 | 0.00 | 0.00 | 0.00 |
| 3446 | JULY JANITORIAL | 171 | T | 15-Jul-2026 30-Jul-2026 | 113.00 | 113.00 | 0.00 | 0.00 | 0.00 |
| 3450 | JULY 2026 CLEANING | 207 | T | 27-Jul-2026 27-Jul-2026 | 641.84 | 641.84 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

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| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 3454 | AUGUST CLEANING | 200 | T | 15-Aug-2026 24-Aug-2026 | 1,525.50 | 1,525.50 | 0.00 | 0.00 | 0.00 |
| 3455 | CLEANING | 200 | T | 15-Aug-2026 24-Aug-2026 | 2,542.50 | 2,542.50 | 0.00 | 0.00 | 0.00 |
| 3456 | AUG 2026 | 202 | T | 15-Aug-2026 24-Aug-2026 | 339.00 | 339.00 | 0.00 | 0.00 | 0.00 |
| 3457 | MONTHLY CLEANING | 200 | T | 15-Aug-2026 24-Aug-2026 | 113.00 | 113.00 | 0.00 | 0.00 | 0.00 |
| 3463 | AUGUST 2026 CLEANING | 207 | T | 25-Aug-2026 21-Sep-2026 | 641.84 | 641.84 | 0.00 | 0.00 | 0.00 |
| **RIVCAT** | **RIVER CATS** | | | | | | | | |
| AUG152026 | AUGUST 15 2026 JOEL STONE PARK | 200 | T | 15-Aug-2026 15-Aug-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **RNJ01** | **RNJ YOUTH SERVICES** | | | | | | | | |
| ENBRIDGE VIA E | ENBRIDGE VIA BENEVITY YOUTH DROP IN PROGRAM | 207 | T | 31-Aug-2026 31-Aug-2026 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| **ROB09** | **ROBERT NASH EXCAVATING INC.** | | | | | | | | |
| 10233 | LAGOON BERM MAINT / BRUSH CLEARING | 207 | T | 12-Aug-2026 03-Sep-2026 | 8,797.05 | 8,797.05 | 0.00 | 0.00 | 0.00 |
| **ROCKYL** | **ROCK KYLE** | | | | | | | | |
| 03 | BILINGUAL EVENT SUPPORT LE FESTIVILES | 202 | T | 03-Aug-2026 03-Aug-2026 | 300.00 | 300.00 | 0.00 | 0.00 | 0.00 |
| **ROY05** | **THE COMMISSIONER ROYAL CANADIAN MOUNTED POLICE** | | | | | | | | |
| 1800029188 | FINGERPRINT | 171 | T | 02-Jul-2026 23-Jul-2026 | 50.00 | 50.00 | 0.00 | 0.00 | 0.00 |
| 1800029914 | FINGERPRINTS | 191 | T | 04-Aug-2026 26-Aug-2026 | 75.00 | 75.00 | 0.00 | 0.00 | 0.00 |
| 1800030402 | FINGERPRINT SEARCH 76146 82720 | 208 | T | 01-Sep-2026 01-Sep-2026 | 25.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| **RUN01** | **RUNNINGS AUTO SERVICE** | | | | | | | | |
| 154092 | 2017 POLARIS OVER HEATING | 191 | T | 27-Jul-2026 13-Aug-2026 | 141.25 | 141.25 | 0.00 | 0.00 | 0.00 |
| **SAM01** | **SAM CHEMICAL SPECIALTIES** | | | | | | | | |
| 107537 | PW - WATER TREATMENT CHEMICAL PURCHASE | 223 | T | 25-Aug-2026 24-Sep-2026 | 2,803.53 | 2,803.53 | 0.00 | 0.00 | 0.00 |
| **SAN02** | **SANIGEAR INC.** | | | | | | | | |
| 22888 | FIRE SERVICES | 152 | T | 15-Jun-2026 09-Jul-2026 | 442.00 | 442.00 | 0.00 | 0.00 | 0.00 |
| 22910 | CLEANING AND TESTING | 152 | T | 16-Jun-2026 09-Jul-2026 | 136.35 | 136.35 | 0.00 | 0.00 | 0.00 |
| 23016 | CLEANING & TESTING | 162 | T | 25-Jun-2026 09-Jul-2026 | 476.35 | 476.35 | 0.00 | 0.00 | 0.00 |
| 23030 | CLEANING & TESTING | 162 | T | 26-Jun-2026 09-Jul-2026 | 2,720.04 | 2,720.04 | 0.00 | 0.00 | 0.00 |
| **SANSELL** | **SHARON ANSELL** | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|
| 6 2026-09-20 | 80 HOURS AUGUST 24 - SEPTEMBER 24 2026 | 223 | T | 23-Sep-2026 23-Sep-2026 | 1,920.00 | 1,920.00 | 0.00 | 0.00 | 0.00 |
| 7 2026 | 80 HRS JUNE 24 - JULY 24 2026 | 178 | T | 20-Jul-2026 20-Jul-2026 | 1,920.00 | 1,920.00 | 0.00 | 0.00 | 0.00 |
| AUG202026 | 80 HRS JULY 24 - AUG 24 2026 | 200 | T | 20-Aug-2026 20-Aug-2026 | 1,920.00 | 1,920.00 | 0.00 | 0.00 | 0.00 |
| EXP07082026 | LUNCH MEETING | 165 | T | 08-Jul-2026 08-Jul-2026 | 50.01 | 50.01 | 0.00 | 0.00 | 0.00 |
| EXPJULY82026 | GIFT CARD ANIMAL HUSBANDRY | 165 | T | 08-Jul-2026 08-Jul-2026 | 25.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| **SANTALART** | **SANTALUCIA ART INC** | | | | | | | | |
| AUG12026 | LE FESTIVILES AUG 1 2026 | 185 | T | 27-Jul-2026 27-Jul-2026 | 904.00 | 904.00 | 0.00 | 0.00 | 0.00 |
| **SELLECK** | **SELLECK TRUCK & TRAILER REPAIR** | | | | | | | | |
| 142320 | ANNUAL MAINT 2021 FORD F250 | 207 | T | 23-Jun-2026 23-Jun-2026 | 437.07 | 437.07 | 0.00 | 0.00 | 0.00 |
| 143319 | 2015 INTERNATION 4300 f11516 SUSPENSION | 178 | T | 17-Jun-2026 17-Jul-2026 | 2,736.36 | 2,736.36 | 0.00 | 0.00 | 0.00 |
| **SER09** | **SERVICEMASTER RESTORE** | | | | | | | | |
| 260657 | TH CARPETS | 191 | T | 11-Aug-2026 11-Aug-2026 | 1,331.82 | 1,331.82 | 0.00 | 0.00 | 0.00 |
| **SHAN01** | **SHANNON CHRIS** | | | | | | | | |
| 24/092026 | FARMERS MARKET LIVE PERFORMANCE | 223 | T | 23-Sep-2026 23-Sep-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **SLA03** | **SLACK COLIN** | | | | | | | | |
| AUG 13 2026 | GAN FARMERS MARKET | 191 | T | 13-Aug-2026 13-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **SOMMERS** | **SOMMERS GENERATOR SYSTEMS** | | | | | | | | |
| 149627 | SERVICE CALL | 152 | T | 15-Jun-2026 09-Jul-2026 | 975.76 | 975.76 | 0.00 | 0.00 | 0.00 |
| **SOU03** | **SOUTHEASTERN TELECOMMUNICATION** | | | | | | | | |
| 55371 | CAMERAS | 200 | T | 23-Apr-2026 23-Apr-2026 | 272.90 | 272.90 | 0.00 | 0.00 | 0.00 |
| 55662 | VOICE MAILBOX | 162 | T | 05-Jun-2026 03-Jul-2026 | 146.90 | 146.90 | 0.00 | 0.00 | 0.00 |
| 55886 | CAMERA LICENSE RENEWAL | 171 | T | 22-Jun-2026 22-Jun-2026 | 2,362.48 | 2,362.48 | 0.00 | 0.00 | 0.00 |
| 55918 | PROG BILLING 110 KATE OFFICE | 207 | T | 29-Jun-2026 29-Jun-2026 | 3,474.75 | 3,474.75 | 0.00 | 0.00 | 0.00 |
| 55940 | CAMERAS | 171 | T | 07-Jul-2026 29-Jul-2026 | 676.87 | 676.87 | 0.00 | 0.00 | 0.00 |
| 56180 | CAMERAS | 191 | T | 27-Jul-2026 27-Jul-2026 | 199.45 | 199.45 | 0.00 | 0.00 | 0.00 |
| 56204 | CAMERAS | 191 | T | 28-Jul-2026 28-Jul-2026 | 272.90 | 272.90 | 0.00 | 0.00 | 0.00 |
| **SPO03** | **SPORTSYSTEMS CANADA** | | | | | | | | |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

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|---|---|---|---|---|---|---|---|---|---|
| 33667 | GEARS TENNIS/PICKLE BALL POSTS | 165 | T | 30-Jun-2026 23-Jul-2026 | 929.99 | 929.99 | 0.00 | 0.00 | 0.00 |
| **STA02** | **STANTEC CONSULTING LTD. (SCL)** | | | | | | | | |
| 2117707 | REHAN ARTHUR ST PH 2 BYLAW 2023-080 | 171 | T | 29-Jun-2026 23-Jul-2026 | 839.03 | 839.03 | 0.00 | 0.00 | 0.00 |
| **STEALING** | **STEALING THE BLOOM FARM CO** | | | | | | | | |
| 2026-0024 | MOBILE PETTING ZOO | 171 | T | 30-Jun-2026 30-Jun-2026 | 802.30 | 802.30 | 0.00 | 0.00 | 0.00 |
| 2026-0025 | MOBILE PETTING ZOO | 185 | T | 27-Jul-2026 27-Jul-2026 | 915.30 | 915.30 | 0.00 | 0.00 | 0.00 |
| 2026-0026 | AUG 18 2026 PETTING ZOO | 200 | T | 18-Aug-2026 18-Aug-2026 | 802.30 | 802.30 | 0.00 | 0.00 | 0.00 |
| **STEREB** | **STEVENS REBEKAH** | | | | | | | | |
| AUG 14 2026 | WATERFRONT CONCER AUG 14 | 191 | T | 10-Aug-2026 10-Aug-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **STL01** | **ST LAWRENCE LODGE** | | | | | | | | |
| SEPT2026 QTLY | QUARTERLY LEVY -JULY-SEPT 2026 | 225 | T | 29-Sep-2026 29-Sep-2026 | 13,314.00 | 13,314.00 | 0.00 | 0.00 | 0.00 |
| **STL06** | **ST. LAWRENCE WILDLIFE & PEST CONTROL SERVICES** | | | | | | | | |
| 256520 | PEST CONTROL | 165 | T | 24-Jun-2026 24-Jun-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 256521 | PEST CONTROL | 165 | T | 24-Jun-2026 24-Jun-2026 | 50.85 | 50.85 | 0.00 | 0.00 | 0.00 |
| 256522 | PEST CONTROL | 165 | T | 24-Jun-2026 24-Jun-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 256523 | PEST CONTROL | 165 | T | 24-Jun-2026 24-Jun-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 256524 | PEST CONTROL | 165 | T | 24-Jun-2026 24-Jun-2026 | 56.50 | 56.50 | 0.00 | 0.00 | 0.00 |
| 256525 | PEST CONTROL | 165 | T | 24-Jun-2026 24-Jun-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 256526 | PEST CONTROL | 165 | T | 24-Jun-2026 24-Jun-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257115 | PEST CONTROL | 191 | T | 27-Jul-2026 27-Jul-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257116 | PEST CONTROL | 191 | T | 29-Jul-2026 29-Jul-2026 | 50.85 | 50.85 | 0.00 | 0.00 | 0.00 |
| 257117 | PEST CONTROL | 191 | T | 27-Jul-2026 27-Jul-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257118 | PEST CONTROL | 191 | T | 27-Jul-2026 27-Jul-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257119 | PEST CONTROL | 191 | T | 27-Jul-2026 27-Jul-2026 | 56.50 | 56.50 | 0.00 | 0.00 | 0.00 |
| 257120 | PEST CONTROL | 191 | T | 27-Jul-2026 27-Jul-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257121 | PEST CONTROL | 191 | T | 27-Jul-2026 27-Jul-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257510 | PEST CONTROL | 208 | T | 21-Aug-2026 21-Aug-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |

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|---|---|---|---|---|---|---|---|---|---|
| 257511 | PEST CONTROL | 208 | T | 21-Aug-2026 21-Aug-2026 | 50.85 | 50.85 | 0.00 | 0.00 | 0.00 |
| 257512 | PEST CONTROL | 208 | T | 21-Aug-2026 21-Aug-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257513 | PEST CONTROL | 208 | T | 21-Aug-2026 21-Aug-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257514 | PEST CONTROL | 208 | T | 21-Aug-2026 21-Aug-2026 | 56.50 | 56.50 | 0.00 | 0.00 | 0.00 |
| 257515 | PEST CONTROL | 208 | T | 21-Aug-2026 21-Aug-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257516 | PEST CONTROL | 208 | T | 21-Aug-2026 21-Aug-2026 | 67.80 | 67.80 | 0.00 | 0.00 | 0.00 |
| 257675 | ROACH MONITORING | 208 | T | 27-Aug-2026 27-Aug-2026 | 56.50 | 56.50 | 0.00 | 0.00 | 0.00 |
| 257698 | COMPLAINTS | 208 | T | 01-Sep-2026 01-Sep-2026 | 56.50 | 56.50 | 0.00 | 0.00 | 0.00 |
| **STO03** | **STONE'S MILL INVESTMENTS LTD** | | | | | | | | |
| RENT- 20261069 | STONE'S MILLS INVESTMENTS- 2026 RENT | 163 | T | 01-Jul-2026 01-Jul-2026 | 5,311.00 | 5,311.00 | 0.00 | 0.00 | 0.00 |
| RENT- 20261072 | STONE'S MILLS INVESTMENTS- 2026 RENT | 189 | T | 01-Aug-2026 01-Aug-2026 | 5,311.00 | 5,311.00 | 0.00 | 0.00 | 0.00 |
| RENT- 20261075 | STONE'S MILLS INVESTMENTS- 2026 RENT | 205 | T | 31-Aug-2026 31-Aug-2026 | 5,311.00 | 5,311.00 | 0.00 | 0.00 | 0.00 |
| **STPKRT** | **ST-PIERRE KRISTINE** | | | | | | | | |
| AUG 1 2026 | LE FESTIVILES | 185 | T | 29-Jul-2026 29-Jul-2026 | 904.00 | 904.00 | 0.00 | 0.00 | 0.00 |
| JULY 31 2026 | JULY 31 2026 LE FESTIVILES | 185 | T | 29-Jul-2026 29-Jul-2026 | 1,808.00 | 1,808.00 | 0.00 | 0.00 | 0.00 |
| **SUEGIBASS** | **SUZANNE GIBSON & ASS** | | | | | | | | |
| 20260018 | STRATEGIC PLANNING | 152 | T | 16-Jun-2026 03-Jul-2026 | 16,129.63 | 16,129.63 | 0.00 | 0.00 | 0.00 |
| **SUGAR** | **49 E PARALLELLE-SUGARCRUSH** | | | | | | | | |
| AUG12026BALAI | BALANCE OWING LEFESTIVILES | 178 | T | 20-Jul-2026 30-Jul-2026 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 |
| **SWE01** | **G TACKABERRY & SONS CONSTRUCTION COMPANY LTD** | | | | | | | | |
| A-0906761 | FINE COLD MIX | 149 | T | 09-Jun-2026 30-Jun-2026 | 2,039.31 | 2,039.31 | 0.00 | 0.00 | 0.00 |
| **SWI01** | **SWISH MAINTENANCE LIMITED** | | | | | | | | |
| 3001072 | BUCKETS | 200 | T | 30-Jun-2026 30-Jun-2026 | 268.92 | 268.92 | 0.00 | 0.00 | 0.00 |
| 3001445 | GLOVES | 200 | T | 30-Jun-2026 30-Jun-2026 | 12.05 | 12.05 | 0.00 | 0.00 | 0.00 |
| 3001449 | SUPPLIES | 200 | T | 30-Jun-2026 30-Jun-2026 | 281.31 | 281.31 | 0.00 | 0.00 | 0.00 |
| 3003877 | SUPPLIES | 171 | T | 06-Jul-2026 30-Jul-2026 | 281.31 | 281.31 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 3008365 | TH SUPPLIES | 178 | T | 13-Jul-2026 30-Jul-2026 | 219.12 | 219.12 | 0.00 | 0.00 | 0.00 |
| 3008369 | SUPPLIES | 171 | T | 13-Jul-2026 30-Jul-2026 | 345.36 | 345.36 | 0.00 | 0.00 | 0.00 |
| 3012754 | SUPPLIES PARKS WASHROOMS | 178 | T | 20-Jul-2026 30-Jul-2026 | 593.34 | 593.34 | 0.00 | 0.00 | 0.00 |
| 3012755 | GLOVES URINAL SCREENS | 178 | T | 20-Jul-2026 30-Jul-2026 | 157.24 | 157.24 | 0.00 | 0.00 | 0.00 |
| 3014758 | MARINA SUPPLIES | 178 | T | 22-Jul-2026 30-Jul-2026 | 248.08 | 248.08 | 0.00 | 0.00 | 0.00 |
| 3027492 | GLOVES | 191 | T | 10-Aug-2026 26-Aug-2026 | 6.02 | 6.02 | 0.00 | 0.00 | 0.00 |
| 3027493 | SUPPLIES | 191 | T | 10-Aug-2026 26-Aug-2026 | 157.59 | 157.59 | 0.00 | 0.00 | 0.00 |
| 3028049 | SUPPLIES | 191 | T | 11-Aug-2026 26-Aug-2026 | 384.17 | 384.17 | 0.00 | 0.00 | 0.00 |
| 3029466 | SUPPLIES | 202 | T | 12-Aug-2026 03-Sep-2026 | 380.44 | 380.44 | 0.00 | 0.00 | 0.00 |
| 3029472 | SUPPLIES | 202 | T | 12-Aug-2026 24-Aug-2026 | 661.38 | 661.38 | 0.00 | 0.00 | 0.00 |
| 3030119 | GLOVES | 200 | T | 13-Aug-2026 26-Aug-2026 | 18.07 | 18.07 | 0.00 | 0.00 | 0.00 |
| 3030930 | CARPET CLEANER | 208 | T | 14-Aug-2026 03-Sep-2026 | 177.20 | 177.20 | 0.00 | 0.00 | 0.00 |
| 3032234 | BOX NITRIL GLOVES | 208 | T | 17-Aug-2026 03-Sep-2026 | 9.96 | 9.96 | 0.00 | 0.00 | 0.00 |
| 3038720 | MARINA SUPPLIES | 207 | T | 26-Aug-2026 03-Sep-2026 | 478.90 | 478.90 | 0.00 | 0.00 | 0.00 |
| 3041725 | SUPPLIES | 215 | T | 31-Aug-2026 17-Sep-2026 | 17.70 | 17.70 | 0.00 | 0.00 | 0.00 |
| 3041727 | SUPPLIES | 215 | T | 31-Aug-2026 17-Sep-2026 | 30.11 | 30.11 | 0.00 | 0.00 | 0.00 |
| 3041730 | URINAL SCREENS | 208 | T | 31-Aug-2026 03-Sep-2026 | 70.40 | 70.40 | 0.00 | 0.00 | 0.00 |
| 3041732 | SUPPLIES | 208 | T | 31-Aug-2026 03-Sep-2026 | 385.66 | 385.66 | 0.00 | 0.00 | 0.00 |
| 3044939 | CLEANING SUPPLIES | 220 | T | 04-Sep-2026 28-Sep-2026 | 534.78 | 534.78 | 0.00 | 0.00 | 0.00 |
| 3044941 | MOP HEAD | 220 | T | 04-Sep-2026 28-Sep-2026 | 77.86 | 77.86 | 0.00 | 0.00 | 0.00 |
| 3046359 | SUPPLIES | 215 | T | 09-Sep-2026 28-Sep-2026 | 443.96 | 443.96 | 0.00 | 0.00 | 0.00 |
| K4759353 | SUPPLIES | 156 | T | 22-Jun-2026 09-Jul-2026 | 20.34 | 20.34 | 0.00 | 0.00 | 0.00 |
| K758595 | SUPPLIES | 152 | T | 10-Jun-2026 04-Jul-2026 | 209.56 | 209.56 | 0.00 | 0.00 | 0.00 |
| K758943 | MARINA SUPPLIES | 152 | T | 15-Jun-2026 09-Jul-2026 | 371.89 | 371.89 | 0.00 | 0.00 | 0.00 |
| K758944 | MARINA SUPPLIES | 152 | T | 15-Jun-2026 09-Jul-2026 | 31.30 | 31.30 | 0.00 | 0.00 | 0.00 |
| K759119 | SUPPLIES | 156 | T | 17-Jun-2026 09-Jul-2026 | 383.28 | 383.28 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| K759120 | SUPPLIES | 156 | T | 17-Jun-2026 09-Jul-2026 | 58.76 | 58.76 | 0.00 | 0.00 | 0.00 |
| K759121 | SUPPLIES | 156 | T | 17-Jun-2026 09-Jul-2026 | 818.14 | 818.14 | 0.00 | 0.00 | 0.00 |
| K759143 | GARBAGE BAGS | 156 | T | 18-Jun-2026 09-Jul-2026 | 313.69 | 313.69 | 0.00 | 0.00 | 0.00 |
| K759157 | TB CLEANER | 156 | T | 18-Jun-2026 09-Jul-2026 | 123.94 | 123.94 | 0.00 | 0.00 | 0.00 |
| K759352 | SUPPLIES | 156 | T | 22-Jun-2026 09-Jul-2026 | 276.23 | 276.23 | 0.00 | 0.00 | 0.00 |
| **T4P01** | **T4POWER** | | | | | | | | |
| 152214 | SEMI ANNUAL INSPECTION | 207 | T | 19-Aug-2026 03-Sep-2026 | 395.50 | 395.50 | 0.00 | 0.00 | 0.00 |
| 152216 | SEMI ANNUAL INSPECTIONS | 207 | T | 19-Aug-2026 03-Sep-2026 | 887.05 | 887.05 | 0.00 | 0.00 | 0.00 |
| **TARBOX** | **TARGETBOX** | | | | | | | | |
| 33292 | CONTAINER | 162 | T | 15-May-2026 15-May-2026 | 10,226.50 | 10,226.50 | 0.00 | 0.00 | 0.00 |
| **TEL03** | **TELIZON INC.** | | | | | | | | |
| AUG 2026 PAP P | AUG 2026 PAP PMT | 210 | E | 31-Aug-2026 31-Aug-2026 | 2,169.81 | 2,169.81 | 0.00 | 0.00 | 0.00 |
| JULY 2026 PAP | JULY 2026 PAP | 196 | E | 31-Jul-2026 31-Jul-2026 | 2,162.26 | 2,162.26 | 0.00 | 0.00 | 0.00 |
| SEPT 2026 PAP | SEPT 2026 PAP PMTS | 234 | E | 30-Sep-2026 30-Sep-2026 | 2,214.18 | 2,214.18 | 0.00 | 0.00 | 0.00 |
| **TEN01** | **TENNANT'S WELDING** | | | | | | | | |
| 56503 | SEA CONTAINERS | 165 | T | 08-Jul-2026 30-Jul-2026 | 5,254.69 | 5,254.69 | 0.00 | 0.00 | 0.00 |
| 56540 | PLAQUE BASES COMMEMORATIVE TREES | 178 | T | 21-Jul-2026 21-Jul-2026 | 651.47 | 651.47 | 0.00 | 0.00 | 0.00 |
| 56629 | LOOK OUT MILL ST | 200 | T | 11-Aug-2026 11-Aug-2026 | 15,413.20 | 15,413.20 | 0.00 | 0.00 | 0.00 |
| 56644 | MISC SHOP | 208 | T | 17-Aug-2026 10-Sep-2026 | 12.57 | 12.57 | 0.00 | 0.00 | 0.00 |
| 56698 | CONTAINER WORK | 215 | T | 09-Sep-2026 09-Sep-2026 | 1,689.35 | 1,689.35 | 0.00 | 0.00 | 0.00 |
| **THE06** | **THE SHOE NETWORK INC.** | | | | | | | | |
| 26783 | BOOTS | 185 | T | 05-Jun-2026 05-Jun-2026 | 299.45 | 299.45 | 0.00 | 0.00 | 0.00 |
| 26822 | BOOTS | 185 | T | 16-Jun-2026 16-Jun-2026 | 689.30 | 689.30 | 0.00 | 0.00 | 0.00 |
| **THE11** | **THE REGIONAL MUNICIPALITY OF NIAGARA** | | | | | | | | |
| 1000771180 | 2026 OPVTA MEMBERSHIP | 178 | T | 22-Jul-2026 22-Jul-2026 | 1,186.50 | 1,186.50 | 0.00 | 0.00 | 0.00 |
| **THE30** | **THE INFORMATION PROFESSIONALS** | | | | | | | | |
| TOMRMS2026-07 | TOMRMS ANNUAL COMPLIANCE | 162 | T | 22-Jun-2026 22-Jun-2026 | 491.55 | 491.55 | 0.00 | 0.00 | 0.00 |
| **THE40** | **THE HYBRID CONSTRUCTION GROUP LTD.** | | | | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 13330 | HYDROVAC TANNER ST | 178 | T | 16-Jul-2026 13-Aug-2026 | 2,214.80 | 2,214.80 | 0.00 | 0.00 | 0.00 |
| **THEGARVBRO** | **THE GARVIN BROTHERS** | | | | | | | | |
| JULY42026 | JOEL STONE PARK JULY 4TH | 162 | T | 02-Jul-2026 03-Jul-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **THEORZ** | **THE OREOZ -JEREMY DAW** | | | | | | | | |
| JULY102026 | WATERFRONT JULY 10 2026 | 165 | T | 07-Jul-2026 09-Jul-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **TIM02** | **TIMBER TREE SERVICE** | | | | | | | | |
| 2026-072 | TRIMM & REMOVAL GARDEN WELLINGTON BAYRD CHARLES | 171 | T | 24-Jun-2026 16-Jul-2026 | 4,350.50 | 4,350.50 | 0.00 | 0.00 | 0.00 |
| **TKE01** | **TK ELEVATOR (CANADA) LIMITED** | | | | | | | | |
| 2999804 | MONTHLY ELEVATOR MAINT | 165 | T | 01-Jul-2026 23-Jul-2026 | 556.74 | 556.74 | 0.00 | 0.00 | 0.00 |
| 3021186 | ELEV MAINT | 191 | T | 01-Aug-2026 26-Aug-2026 | 556.74 | 556.74 | 0.00 | 0.00 | 0.00 |
| 3034675 | MONTHLY MAINT | 208 | T | 01-Sep-2026 28-Sep-2026 | 556.74 | 556.74 | 0.00 | 0.00 | 0.00 |
| **TLT02** | **T.L.T.I.** | | | | | | | | |
| 08-12-812-020-0( | 2026 FINAL TAX BILL | 191 | T | 11-Aug-2026 10-Sep-2026 | 664.15 | 664.15 | 0.00 | 0.00 | 0.00 |
| 08-12-812-020-0( | 2026 FINAL TAX BILL | 191 | T | 11-Aug-2026 10-Sep-2026 | 13,527.32 | 13,527.32 | 0.00 | 0.00 | 0.00 |
| **TNP01** | **TEAM NELSON PROMOTIONS INC.** | | | | | | | | |
| 108144 | HATS | 149 | T | 09-Jun-2026 04-Jul-2026 | 916.92 | 916.92 | 0.00 | 0.00 | 0.00 |
| **TOW04** | **TOWN OF GANANOQUE** | | | | | | | | |
| AUG PAP PMT 2( | AUG PAP PMTS | 210 | E | 31-Aug-2026 31-Aug-2026 | 31,764.36 | 31,764.36 | 0.00 | 0.00 | 0.00 |
| TAXES AUG 202( | AUG 2026 PAP PMTS TAXES | 210 | E | 31-Aug-2026 31-Aug-2026 | 5,117.61 | 5,117.61 | 0.00 | 0.00 | 0.00 |
| **TRA05** | **TRAFFORD AMANDA** | | | | | | | | |
| EXPJULY12026 | TELEPHONE / EXPENSES | 162 | T | 01-Jul-2026 01-Jul-2026 | 706.05 | 706.05 | 0.00 | 0.00 | 0.00 |
| EXPJULY232026 | REIMB AUG CELL AMAZON MILEAGE | 178 | T | 23-Jul-2026 23-Jul-2026 | 400.54 | 400.54 | 0.00 | 0.00 | 0.00 |
| EXPSEPT42026 | EXPENSES | 215 | T | 04-Sep-2026 04-Sep-2026 | 993.49 | 993.49 | 0.00 | 0.00 | 0.00 |
| **TRA08** | **TRACKMATICS INC.** | | | | | | | | |
| 45092 | MONTHLY MONITORING | 149 | T | 05-Jun-2026 30-Jun-2026 | 542.40 | 542.40 | 0.00 | 0.00 | 0.00 |
| 45200 | MONTHLY MONITORING | 178 | T | 05-Jul-2026 30-Jul-2026 | 655.40 | 655.40 | 0.00 | 0.00 | 0.00 |
| 45315 | MONTHLY MONITORING | 191 | T | 05-Aug-2026 26-Aug-2026 | 655.40 | 655.40 | 0.00 | 0.00 | 0.00 |
| 45461 | MONTHLY MONITORING | 215 | T | 05-Sep-2026 28-Sep-2026 | 655.40 | 655.40 | 0.00 | 0.00 | 0.00 |
| **TREA01** | **TREATY MARSHALL SERVICE INC.** | | | | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Pay Medium Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|
| 3068 | EAST END PUMP STN | 207 T | 05-Aug-2026 05-Aug-2026 | 254.25 | 254.25 | 0.00 | 0.00 | 0.00 |
| **TRIPJ** | **TRIPLE-J** | | | | | | | |
| AUG 29 2026 BIA | BIA MUSIC IN TOWN PARK | 207 T | 31-Aug-2026 31-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **TWO03** | **TWO RIVER SERVICES** | | | | | | | |
| 47 | WEBSITE MAINTENANCI | 162 T | 26-Jun-2026 26-Jun-2026 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 48 | ANNUAL REPORT | 162 T | 26-Jun-2026 26-Jun-2026 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 49 | ID BADGES | 171 T | 06-Jul-2026 16-Jul-2026 | 680.24 | 680.24 | 0.00 | 0.00 | 0.00 |
| **ULI01** | **ULINE** | | | | | | | |
| 18693852 | ARENA SUPPLIES | 208 T | 28-Aug-2026 21-Sep-2026 | 6,448.25 | 6,448.25 | 0.00 | 0.00 | 0.00 |
| 18723749 | 42 DRUM FAN / INDUSTRIAL CEILING TILES | 220 T | 03-Sep-2026 21-Sep-2026 | 3,951.86 | 3,951.86 | 0.00 | 0.00 | 0.00 |
| **UNI02** | **ENBRIDGE GAS (UNION GAS)** | | | | | | | |
| AUG2026PAPPM | AUG 2026 PAP PMTS | 210 E | 31-Aug-2026 31-Aug-2026 | 660.50 | 660.50 | 0.00 | 0.00 | 0.00 |
| JULY 2026 PAP | JULY PAP PMTS | 196 E | 31-Jul-2026 31-Jul-2026 | 364.87 | 364.87 | 0.00 | 0.00 | 0.00 |
| SEPT 2026 PAP I | SEPT 2026 PAP PMTS | 234 E | 30-Sep-2026 30-Sep-2026 | 96.60 | 96.60 | 0.00 | 0.00 | 0.00 |
| **UNI03** | **UNITED COUNTIES OF LEEDS AND GRENVILLE** | | | | | | | |
| INV00000000021 | HEALTH WORKFORCE U PHYSICIAN DINNER | 165 T | 04-Mar-2026 04-Mar-2026 | 85.00 | 85.00 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | JSC LEVY 2026 | 163 T | 01-Jul-2026 01-Jul-2026 | 84,363.26 | 84,363.26 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | JSC LEVY 2026 | 189 T | 01-Aug-2026 01-Aug-2026 | 84,363.26 | 84,363.26 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | JSC LEVY 2026 | 205 T | 31-Aug-2026 31-Aug-2026 | 84,363.26 | 84,363.26 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | HEALTH FORCE INNOVATION APRIL 2026 | 165 T | 03-Jun-2026 03-Jul-2026 | 818.29 | 818.29 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | JCAC AUDIO ADVERTISING MAY 2026 | 165 T | 09-Jun-2026 09-Jul-2026 | 425.91 | 425.91 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | HEALTH WORKFORCE MAY 2026 | 165 T | 17-Jun-2026 09-Jul-2026 | 818.29 | 818.29 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | HEALTH WORKFORCE DINNER MAY 2026 | 165 T | 22-Jun-2026 09-Jul-2026 | 65.32 | 65.32 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | HEALTH WORKFORCE JUNE 2026 | 185 T | 09-Jul-2026 09-Jul-2026 | 818.29 | 818.29 | 0.00 | 0.00 | 0.00 |
| INV00000000021 | HEALTH WORKFORCE II JULY / 2026 MUNICIPAL GIS SERV AGREEMENT | 215 T | 13-Aug-2026 13-Aug-2026 | 8,841.57 | 8,841.57 | 0.00 | 0.00 | 0.00 |
| SURPLUS | 2025 SURPLUS | 162 T | 01-Jul-2026 01-Jul-2026 | -15,867.00 | -15,867.00 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| **UNI16** | **UNIVERSAL SUPPLY GROUP** | | | | | | | | |
| 107-273230 | HOOK | 191 | | 01-Jun-2026 | 23.67 | 23.67 | 0.00 | 0.00 | 0.00 |
| | | | T | 01-Jun-2026 | | | | | |
| 107-276193 | GREASE PISTOL GUN | 178 | | 26-Jun-2026 | 87.91 | 87.91 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 107-276416 | BATTERY ENERGIZER | 178 | | 29-Jun-2026 | 8.35 | 8.35 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 107-277054 | SUPPLIES | 171 | | 07-Jun-2026 | 15.09 | 15.09 | 0.00 | 0.00 | 0.00 |
| | | | T | 07-Jun-2026 | | | | | |
| 107-278253 | ANTI FREEZE PARKS FLEET | 178 | | 16-Jul-2026 | 24.70 | 24.70 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 107-278399 | BATTERIES / CORE DEPOSITS | 178 | | 17-Jul-2026 | 526.49 | 526.49 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 107-278449 | CREDIT 107-278399 | 178 | | 17-Jul-2026 | -273.25 | -273.25 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 107-278450 | SUPPLIES | 178 | | 17-Jul-2026 | 16.54 | 16.54 | 0.00 | 0.00 | 0.00 |
| | | | T | 23-Jul-2026 | | | | | |
| 107-278588 | SUPPLIES | 191 | | 20-Jul-2026 | 17.22 | 17.22 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-278589 | 7 WY SOCKET | 191 | | 20-Jul-2026 | 13.66 | 13.66 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-278599 | SUPPLIES | 191 | | 20-Jul-2026 | -17.22 | -17.22 | 0.00 | 0.00 | 0.00 |
| | | | T | 20-Jul-2026 | | | | | |
| 107-278876 | SUPPLIES | 191 | | 22-Jul-2026 | 11.39 | 11.39 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279459 | TOOLS FOR TRUCK | 191 | | 27-Jul-2026 | 98.74 | 98.74 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279460 | SUPPLIES | 191 | | 27-Jul-2026 | 109.61 | 109.61 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279461 | REPAIR | 191 | | 27-Jul-2026 | 11.18 | 11.18 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279472 | FUSE HOLDER | 191 | | 27-Jul-2026 | 3.12 | 3.12 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279543 | SUPPLIES | 191 | | 28-Jul-2026 | 14.70 | 14.70 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279639 | SUPPLIES | 191 | | 28-Jul-2026 | 2.73 | 2.73 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279641 | SUPPLIES | 191 | | 28-Jul-2026 | 154.74 | 154.74 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279680 | CREDIT 270054 | 191 | | 29-Jul-2026 | -132.10 | -132.10 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279681 | BACK UP ALARM | 191 | | 29-Jul-2026 | 32.66 | 32.66 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-279990 | SUPPLIES | 191 | | 30-Jul-2026 | 28.48 | 28.48 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-28000 | WARRANTY | 191 | | 30-Jul-2026 | -109.58 | -109.58 | 0.00 | 0.00 | 0.00 |
| | | | T | 13-Aug-2026 | | | | | |
| 107-280215 | SUPPLIES | 191 | | 04-Aug-2026 | 12.66 | 12.66 | 0.00 | 0.00 | 0.00 |
| | | | T | 26-Aug-2026 | | | | | |
| 107-281050 | HYDRANTS | 207 | | 11-Aug-2026 | 210.86 | 210.86 | 0.00 | 0.00 | 0.00 |
| | | | T | 31-Aug-2026 | | | | | |

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 107-281187 | SUPPLIE | 200 | T | 12-Aug-2026 26-Aug-2026 | 382.39 | 382.39 | 0.00 | 0.00 | 0.00 |
| 107-282327 | SUPPLIES | 208 | T | 21-Aug-2026 03-Sep-2026 | 13.71 | 13.71 | 0.00 | 0.00 | 0.00 |
| 107-282333 | SIDE MIRRORS | 208 | T | 21-Aug-2026 03-Sep-2026 | 448.71 | 448.71 | 0.00 | 0.00 | 0.00 |
| 107-282771 | SUPPLIES | 207 | T | 26-Aug-2026 31-Aug-2026 | 48.58 | 48.58 | 0.00 | 0.00 | 0.00 |
| 107-282777 | SUPPLIES | 207 | T | 26-Aug-2026 31-Aug-2026 | 48.59 | 48.59 | 0.00 | 0.00 | 0.00 |
| 107-282858 | SUPPLIES | 207 | T | 27-Aug-2026 31-Aug-2026 | 22.40 | 22.40 | 0.00 | 0.00 | 0.00 |
| 107-283281 | HOSE PURCHASE | 223 | T | 01-Sep-2026 30-Sep-2026 | 89.65 | 89.65 | 0.00 | 0.00 | 0.00 |
| 107-283285 | 22 ADVANTAGE BEAM PURCHASE | 223 | T | 01-Sep-2026 30-Sep-2026 | 56.27 | 56.27 | 0.00 | 0.00 | 0.00 |
| 107-283289 | BUSHING | 223 | T | 01-Sep-2026 30-Sep-2026 | 2.26 | 2.26 | 0.00 | 0.00 | 0.00 |
| 107-283376 | SUPPLIES | 215 | T | 01-Sep-2026 28-Sep-2026 | 69.34 | 69.34 | 0.00 | 0.00 | 0.00 |
| 107-283500 | SIPHON PUMP | 215 | T | 02-Sep-2026 28-Sep-2026 | 7.90 | 7.90 | 0.00 | 0.00 | 0.00 |
| 107-283505 | BUCKET LEVER PUMP | 215 | T | 02-Sep-2026 28-Sep-2026 | 90.38 | 90.38 | 0.00 | 0.00 | 0.00 |
| 107-284359 | BARRICADE FUEL HOSE | 223 | T | 11-Sep-2026 30-Sep-2026 | 102.51 | 102.51 | 0.00 | 0.00 | 0.00 |
| **UNI20** | **UNISYNC GROUP LTD** | | | | | | | | |
| 11611571 | PANTS | 208 | T | 21-Jul-2026 21-Jul-2026 | 208.70 | 208.70 | 0.00 | 0.00 | 0.00 |
| 11612776 | SUPPLIES | 178 | T | 23-Jul-2026 13-Aug-2026 | 243.73 | 243.73 | 0.00 | 0.00 | 0.00 |
| 11613061 | CLOTHING | 185 | T | 23-Jul-2026 13-Aug-2026 | 243.73 | 243.73 | 0.00 | 0.00 | 0.00 |
| **UPP01** | **UPPER CANADA DISTRICT SCHOOL BOARD** | | | | | | | | |
| 3RD QTR PMT 2( | 2026 3RD QTR PMT | 215 | T | 10-Sep-2026 10-Sep-2026 | 316,760.02 | 316,760.02 | 0.00 | 0.00 | 0.00 |
| **UPP02** | **UPPER CANADA OFFICE SYSTEMS** | | | | | | | | |
| 473766 | COPY CHARGE | 165 | T | 22-Jun-2026 16-Jul-2026 | 157.94 | 157.94 | 0.00 | 0.00 | 0.00 |
| 475518 | COPY AND LEASE | 191 | T | 23-Jul-2026 13-Aug-2026 | 131.90 | 131.90 | 0.00 | 0.00 | 0.00 |
| 476728 | COPY CHARGE | 202 | T | 24-Aug-2026 24-Aug-2026 | 176.75 | 176.75 | 0.00 | 0.00 | 0.00 |
| **UPP04** | **UPPER CANADA ELEVATORS** | | | | | | | | |
| 36349 | QTRLY INSPECTION LIFT M | 156 | T | 18-Jun-2026 09-Jul-2026 | 298.75 | 298.75 | 0.00 | 0.00 | 0.00 |
| **UPP06** | **UPPER CANADA FAMILY HEALTH TEAM** | | | | | | | | |
| 25MILLLEASE10( | MONTHLY LEASE 25 MILL STREET | 163 | T | 01-Jul-2026 01-Jul-2026 | 93.96 | 93.96 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 25MILLLEASE10 | MONTHLY LEASE 25 MILL STREET | 189 | T | 01-Aug-2026 01-Aug-2026 | 93.96 | 93.96 | 0.00 | 0.00 | 0.00 |
| 25MILLLEASE10 | MONTHLY LEASE 25 MILL STREET | 205 | T | 31-Aug-2026 31-Aug-2026 | 93.96 | 93.96 | 0.00 | 0.00 | 0.00 |
| **VAN10** | **VANHORN ANDREW** | | | | | | | | |
| JULY242026 | CELTIC KITCHEN PARTY JULY 24TH WATERFRONT CONCERT | 178 | T | 20-Jul-2026 20-Jul-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| SEPT272026 | BIA CELTIC KITCHEN PARTY | 178 | T | 22-Jul-2026 21-Sep-2026 | 550.00 | 550.00 | 0.00 | 0.00 | 0.00 |
| SEPT27DEPOSI | DEPOSIT SEPT 27TH BIA | 178 | T | 20-Jul-2026 20-Jul-2026 | 550.00 | 550.00 | 0.00 | 0.00 | 0.00 |
| **VOILA** | **VOILA CONCERTS /SWING INC** | | | | | | | | |
| 1004A | BALANCE OWING JULY 31 | 131 | T | 27-May-2026 30-Jul-2026 | 1,695.00 | 1,695.00 | 0.00 | 0.00 | 0.00 |
| BAL ON ACCT | 25% BALANCE REMAINING FESTIVILES JULY 31 | 142 | T | 21-May-2026 30-Jul-2026 | 1,695.00 | 1,695.00 | 0.00 | 0.00 | 0.00 |
| **VWR01** | **VWR INTERNATIONAL CO** | | | | | | | | |
| 8655679310 | CHLORINE ANALYZER BUFFER | 171 | T | 19-Jun-2026 17-Jul-2026 | 703.94 | 703.94 | 0.00 | 0.00 | 0.00 |
| **WAC01** | **WACHS CANADA LTD.** | | | | | | | | |
| INV35689 | CONTROL CABLE ASSB | 207 | T | 07-Aug-2026 31-Aug-2026 | 531.42 | 531.42 | 0.00 | 0.00 | 0.00 |
| **WAT09** | **CURTIS WATSON** | | | | | | | | |
| EXPJULY282026 | Feb 2 june 17&18 MHCR / USE OF FORCE TRAINING | 185 | T | 18-Jun-2026 18-Jun-2026 | 60.00 | 60.00 | 0.00 | 0.00 | 0.00 |
| **WATWOR** | **WATERWORTH** | | | | | | | | |
| INV-2304 | ANNUAL WATERWORTH SOFTWARE SUBSCRIPTION WATER & WASTEWATER | 152 | T | 03-Jun-2026 23-Jul-2026 | 11,835.34 | 11,835.34 | 0.00 | 0.00 | 0.00 |
| **WEEKC** | **WEEKES CAROL** | | | | | | | | |
| AUG232026 | RED HANDED MORONI'S PATIO | 200 | T | 18-Aug-2026 18-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| JULY 18 2026 | WATERFRONT CONCER JULY 18 2026 | 171 | T | 14-Jul-2026 16-Jul-2026 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| **WELLSFARGO** | **WELLS FARGO EQUIPMENT FINANCE COMPANY** | | | | | | | | |
| 5038644165 | MINOLTA JUNE-AUG 2026 | 185 | T | 01-Jun-2026 01-Jun-2026 | 490.55 | 490.55 | 0.00 | 0.00 | 0.00 |
| 5039707389 | COPY LEASE 1055923921 | 202 | T | 06-Aug-2026 24-Aug-2026 | 497.54 | 497.54 | 0.00 | 0.00 | 0.00 |
| **WESHARE** | **WE SHARE SUPPLY INC.** | | | | | | | | |
| 109142 | SUPPLIES | 162 | T | 27-Apr-2026 27-Apr-2026 | 147.98 | 147.98 | 0.00 | 0.00 | 0.00 |
| 109350 | TWISTED MANILLA ROPE | 156 | T | 15-Jun-2026 09-Jul-2026 | 515.27 | 515.27 | 0.00 | 0.00 | 0.00 |
| 109357 | SUPPLIES | 162 | T | 15-Jun-2026 03-Jul-2026 | 80.12 | 80.12 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 109474 | GLOVES FOR MARINA | 171 | T | 10-Jul-2026 30-Jul-2026 | 108.35 | 108.35 | 0.00 | 0.00 | 0.00 |
| 109514 | GLOVES PARKS | 178 | T | 20-Jul-2026 30-Jul-2026 | 71.42 | 71.42 | 0.00 | 0.00 | 0.00 |
| 109557 | NITRIL GLOVES | 191 | T | 30-Jul-2026 30-Jul-2026 | 108.34 | 108.34 | 0.00 | 0.00 | 0.00 |
| 109575 | SOAP | 191 | T | 04-Aug-2026 26-Aug-2026 | 232.44 | 232.44 | 0.00 | 0.00 | 0.00 |
| 109584 | WIPERS | 207 | T | 06-Aug-2026 31-Aug-2026 | 163.33 | 163.33 | 0.00 | 0.00 | 0.00 |
| 109633 | CAN LINER | 207 | T | 19-Aug-2026 31-Aug-2026 | 33.71 | 33.71 | 0.00 | 0.00 | 0.00 |
| 109655 | WIPES | 207 | T | 24-Aug-2026 31-Aug-2026 | 235.67 | 235.67 | 0.00 | 0.00 | 0.00 |
| 109703 | NITRILE GLOVES | 208 | T | 31-Aug-2026 21-Sep-2026 | 95.48 | 95.48 | 0.00 | 0.00 | 0.00 |
| **WESTGATE** | **WESTGATE CO LTD** | | | | | | | | |
| 86563677 | GARDEN SUPPLIES | 165 | T | 29-Jun-2026 23-Jul-2026 | 537.60 | 537.60 | 0.00 | 0.00 | 0.00 |
| **WHI03** | **WHITEHOTS INC.** | | | | | | | | |
| 3638335 | BOOKS | 171 | T | 18-Jun-2026 18-Jun-2026 | 73.72 | 73.72 | 0.00 | 0.00 | 0.00 |
| 3640379 | BOOKS | 171 | T | 30-Jun-2026 23-Jul-2026 | 859.11 | 859.11 | 0.00 | 0.00 | 0.00 |
| 3640778 | BOOKS | 171 | T | 03-Jul-2026 23-Jul-2026 | 54.03 | 54.03 | 0.00 | 0.00 | 0.00 |
| 3643135 | BOOKS | 191 | T | 21-Jul-2026 13-Aug-2026 | 17.57 | 17.57 | 0.00 | 0.00 | 0.00 |
| 3643872 | BOOKS | 191 | T | 24-Jul-2026 13-Aug-2026 | 459.89 | 459.89 | 0.00 | 0.00 | 0.00 |
| 3645218 | BOOKS | 202 | T | 30-Jul-2026 30-Jul-2026 | 143.69 | 143.69 | 0.00 | 0.00 | 0.00 |
| 3645789 | BOOKS | 202 | T | 06-Aug-2026 06-Aug-2026 | 433.55 | 433.55 | 0.00 | 0.00 | 0.00 |
| 3646680 | NEW BOOK INVENTORY PURCHASES (30 ITEMS) | 223 | T | 13-Aug-2026 22-Sep-2026 | 675.98 | 675.98 | 0.00 | 0.00 | 0.00 |
| 3647858 | NWE BOOK INVENTORY PURCHASES (8 ITEMS) | 223 | T | 21-Aug-2026 22-Sep-2026 | 201.50 | 201.50 | 0.00 | 0.00 | 0.00 |
| **WIL22** | **WILLIAMS LUCAS R.J.** | | | | | | | | |
| 21/09/2026 | CHEQUE REQUISITION FOR - 3 DUPLICATE KEYES | 223 | T | 23-Sep-2026 23-Sep-2026 | 30.00 | 30.00 | 0.00 | 0.00 | 0.00 |
| **WILLKERR** | **WILLIS KERR CONTRACTING LTD** | | | | | | | | |
| RDS-2026-02.1 | BLACK SNAPPER BRIDGE REHABILITATION | 191 | T | 30-Jul-2026 20-Aug-2026 | 68,503.96 | 68,503.96 | 0.00 | 0.00 | 0.00 |
| **WOL01** | **WOLSELEY MECHANICAL GROUP -WATERWORKS GROUP** | | | | | | | | |
| 6958715 | CURB REPLACEMENT | 162 | T | 26-Apr-2026 26-Apr-2026 | 1,785.97 | 1,785.97 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name / Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| 7262324 | SUPPLIES | 207 | T | 20-Jul-2026 20-Jul-2026 | 1,078.82 | 1,078.82 | 0.00 | 0.00 | 0.00 |
| **WOODSH** | **WOODMAN SHERMAN** | | | | | | | | |
| AUG 6 2026 | GAN FARMERS MARKET AUG 6 2026 | 186 | T | 29-Jul-2026 06-Aug-2026 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| **YOU03** | **YOUNG SIGNS** | | | | | | | | |
| 5459 | BOB CAT LETTERS | 191 | T | 31-Jul-2026 13-Aug-2026 | 293.80 | 293.80 | 0.00 | 0.00 | 0.00 |
| 5460 | TOWN LOGO PAVING MACHINE | 200 | T | 31-Jul-2026 31-Jul-2026 | 282.50 | 282.50 | 0.00 | 0.00 | 0.00 |
| 5461 | LETTERING | 191 | T | 31-Jul-2026 20-Aug-2026 | 282.50 | 282.50 | 0.00 | 0.00 | 0.00 |
| 5462 | BACKHOE LETTERING | 191 | T | 31-Jul-2026 13-Aug-2026 | 282.50 | 282.50 | 0.00 | 0.00 | 0.00 |
| 5475 | NEW SIDEWALK PLOW | 208 | T | 17-Aug-2026 17-Aug-2026 | 248.60 | 248.60 | 0.00 | 0.00 | 0.00 |
| 5488 | 2026 TAHOE | 215 | T | 30-Aug-2026 17-Sep-2026 | 2,090.50 | 2,090.50 | 0.00 | 0.00 | 0.00 |
| **ZYCOM** | **ITI - ZYCOM TECHNOLOGY INC.** | | | | | | | | |
| FCDN-010609 | ITM WORKFORCE / PLATEFORM MGT | 149 | T | 01-Jun-2026 29-Jun-2026 | 6,497.50 | 6,497.50 | 0.00 | 0.00 | 0.00 |
| FCDN-010642 | ACROBAT PRO TEAMS MK AR | 156 | T | 11-Jun-2026 03-Jul-2026 | 82.49 | 82.49 | 0.00 | 0.00 | 0.00 |
| FCDN-010689 | MICROSOFT 365 EXCH ONLIN E PROJECT PLAN | 156 | T | 15-Jun-2026 03-Jul-2026 | 2,544.59 | 2,544.59 | 0.00 | 0.00 | 0.00 |
| FCDN-010690 | AZURE PLAN | 156 | T | 15-Jun-2026 03-Jul-2026 | 10.64 | 10.64 | 0.00 | 0.00 | 0.00 |
| FCDN-010719 | Y DRIVE CHANGEOVER | 171 | T | 15-Jun-2026 14-Jul-2026 | 266.12 | 266.12 | 0.00 | 0.00 | 0.00 |
| FCDN-010846 | VEEAM BACKUP DYN CLOUD | 171 | T | 30-Jun-2026 23-Jul-2026 | 3,356.26 | 3,356.26 | 0.00 | 0.00 | 0.00 |
| FCDN-010886 | ACROBAT PRO FOR TEAMS | 171 | T | 09-Jul-2026 30-Jul-2026 | 5,085.00 | 5,085.00 | 0.00 | 0.00 | 0.00 |
| FCDN-010898 | HCI PLATFORM MGT | 171 | T | 09-Jul-2026 30-Jul-2026 | 7,062.50 | 7,062.50 | 0.00 | 0.00 | 0.00 |
| FCDN-010981 | EXCH ONLINE MICRO365 | 178 | T | 15-Jul-2026 30-Jul-2026 | 2,603.59 | 2,603.59 | 0.00 | 0.00 | 0.00 |
| FCDN-011117 | VEEAM / DYNAMIC | 191 | T | 31-Jul-2026 26-Aug-2026 | 3,332.29 | 3,332.29 | 0.00 | 0.00 | 0.00 |
| FCDN-011182 | HCI PLATFORM MGT | 200 | T | 10-Aug-2026 26-Aug-2026 | 7,062.50 | 7,062.50 | 0.00 | 0.00 | 0.00 |
| FCDN-011217 | ACROBAT PRO CF PW | 207 | T | 14-Aug-2026 09-Sep-2026 | 391.77 | 391.77 | 0.00 | 0.00 | 0.00 |
| FCDN-011218 | ACROBAT PRO AC | 207 | T | 14-Aug-2026 09-Sep-2026 | 372.90 | 372.90 | 0.00 | 0.00 | 0.00 |
| FCDN-011224 | 2 HP PROBOOK NOTEBOOK PK DATA ANALYST | 208 | T | 24-Aug-2026 17-Sep-2026 | 7,524.95 | 7,524.95 | 0.00 | 0.00 | 0.00 |
| FCDN-011256 | EXCH ONLINE MICR 365 | 207 | T | 15-Aug-2026 09-Sep-2026 | 2,625.15 | 2,625.15 | 0.00 | 0.00 | 0.00 |

Vendor : 1000 To ZYCOM
Batch : All

Cash Requirement Date : Sep 30, 2026
Bank : 0099 To 07

| Vendor Invoice | Vendor Name Description | Batch/ Medium | Pay Code | Invoice Date/ Due Date | Invoice Amount | Paid Amount | Discount Amount | Released Amount | Payable Amount |
|---|---|---|---|---|---|---|---|---|---|
| FCDN-011257 | AZURE PLAN USAGE | 207 | | 15-Aug-2026 | 10.70 | 10.70 | 0.00 | 0.00 | 0.00 |
| | | | T | 09-Sep-2026 | | | | | |
| FCDN-011362 | BACKUP STORAGE VEEAM / DYNAM9IC CLOUD | 220 | | 31-Aug-2026 | 3,358.28 | 3,358.28 | 0.00 | 0.00 | 0.00 |
| | | | T | 21-Sep-2026 | | | | | |
| FCDN010982 | AZURE | 178 | | 15-Jul-2026 | 11.67 | 11.67 | 0.00 | 0.00 | 0.00 |
| | | | T | 30-Jul-2026 | | | | | |
| | | **Totals :** | | | **6,933,979.96** | **6,933,979.96** | **0.00** | **0.00** | **0.00** |

THE CORPORATION OF THE TOWN OF

GANANOQUE

Canadian Gateway to the 1000 Islands

# Council Report – FIN-2026-39

**Date**: November 18, 2026 ☐ **IN CAMERA**

**Subject:** Municipal Accommodations Tax (MAT) – Third Quarter (Q3) Update

**Author:** Tanya Dallaire, Deputy Treasurer ☒ **OPEN SESSION**

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**RECOMMENDATION:**
BE IT RESOLVED THAT THE COUNCIL OF THE TOWN OF GANANOQUE RECEIVES AS INFORMATION, THE SUMMARY OF MUNICIPAL ACCOMMODATION TAX (MAT) REVENUE, AS PRESENTED IN REPORT COUNCIL-FIN-2026-39

**STRATEGIC PLAN COMMENTS:**

**2 Champion a Strong and Sustainable Local Economy**

2) Invest in tourism development, employment and industry growth to bolster long-term economic resilience.

**BACKGROUND**:
The intent of this report is to provide Council with a summary of Municipal Accommodation Tax (MAT) revenue from the program's inception October 31, 2019 through to October 31, 2026.

Municipal Accommodation Tax (MAT) is a tax charged on the purchase of short-term accommodations, such as hotel rooms, motels, inns, bed-and-breakfasts, and vacation rentals. The tax is collected from visitors and remitted to the municipality.
The tax is applied to accommodation charge before HST. Accommodation providers collect the tax from guests and remit it to the municipality on a quarterly basis. The tax is paid primarily by visitors rather than local residents.

The current rate for MAT for the Town of Gananoque is 4%.

**INFORMATION/DISCUSSION:**
Since its inception, the Municipal Accommodation Tax (MAT) has raised $2,395,527 for the Town of Gananoque.

The following is a summary MAT revenue earned by year and by quarter:

| Year | Q1 Jan-Mar | Q2 Apr-Jun | Q3 Jul-Sep | Q4 Oct-Dec | Total |
|---|---|---|---|---|---|
| 2019 | | | | 324 | 324 |
| 2020 | 18,550 | 7,987 | 107,829 | 19,796 | 154,161 |
| 2021 | 9,095 | 17,764 | 179,704 | 50,331 | 256,895 |
| 2022 | 16,784 | 84,274 | 210,232 | 69,490 | 380,780 |
| 2023 | 21,511 | 84,404 | 233,097 | 57,189 | 396,201 |
| 2024 | 22,394 | 103,556 | 195,378 | 52,251 | 373,579 |
| 2025 | 26,434 | 98,865 | 271,608 | 61,861 | 458,768 |
| 2026 | 20,819 | 110,646 | 235,785 | 7,571 | 374,820 |
| Total | 135,586 | 507,495 | 1,433,632 | 318,814 | 2,395,527 |

As indicated in previous reports, MAT collected and remitted was adversely impacted by the COVID-19 pandemic but has continued to recover from 2022 to 2026; however, 2026 is showing a decrease versus 2025.

On quarterly MAT returns, accommodation providers are required to report total accommodations revenue and the number of room-nights that correspond to the MAT collected and remitted.

Across all accommodation providers, it is estimated that the Town of Gananoque has 650 rooms available per day/night.

Based on the room-night information collected through quarterly MAT returns, the following is the estimated combined % occupancy by year and by quarter:

| Year | Q1 Jan-Mar | Q2 Apr-Jun | Q3 Jul-Sep | Q4 Oct-Dec | Total |
|---|---|---|---|---|---|
| 2019 | | | | 0% | 0% |
| 2020 | 7% | 2% | 32% | 6% | 12% |
| 2021 | 3% | 6% | 52% | 16% | 20% |
| 2022 | 7% | 39% | 54% | 27% | 32% |
| 2023 | 7% | 30% | 58% | 20% | 29% |
| 2024 | 8% | 34% | 51% | 18% | 28% |
| 2025 | 11% | 33% | 68% | 21% | 34% |
| 2026 | 9% | 32% | 56% | TBD | 32% |

Some accommodation providers choose to open seasonally from approximately May to October. When closed, accommodation providers are required to file “nil” MAT returns.

**APPLICABLE POLICY/LEGISLATION:**
By-law No. 2019-058

**FINANCIAL CONSIDERATIONS:**
To keep municipal accommodation tax rate status-quo at 4% or consider an increase or decrease to meet the needs of accommodation providers and the Town.

**CONSULTATIONS:**
None

**ATTACHMENTS:**
None

| | |
|---|---|
| **APPROVAL** | _____<br>Tanya Dallaire, Deputy Treasurer<br><br>_____<br>John Morrison, Treasurer<br>Certifies that unless otherwise provided for in this report the funds are contained within the approved Budgets and that the financial transactions follow Council's own policies and guidelines and the *Municipal Act* and regulations.<br><br>_____<br>Melanie Kirkby, CAO |




**ROMA Conference 2027**

With the ROMA Conference 2027 fast approaching, there are important dates and opportunities for you to keep on your radar. From provincial delegation meetings and ROMA Board elections to leadership development for new councillors, here are the latest updates and deadlines for rural municipal leaders.

**1. Request Your Provincial Delegations**

The Ministry of Municipal Affairs and Housing (MMAH) has opened its delegation request process for the ROMA Conference 2027. This is an opportunity for municipal councils to meet with provincial Ministers, Parliamentary Assistants and senior government officials to discuss local priorities.
**Only registered ROMA Conference delegates are eligible to participate.**
**Deadline: Friday, November 20, 2026, at 5:00 p.m. ET.**

**Submit your delegation requests**

For tips on making the most of your 15-minute meeting, read AMO's Guide to Delegation Meetings. Questions about provincial delegations can be directed to delegations@ontario.ca.

**From:** Charles Milgrom
**Sent:** October 28, 2026 7:17 PM
**To:** Penny Kelly <clerk@gananoque.ca>
**Subject:** Gananoque municipal marina

I want to advocate and propose to the new council to install electronic gates either at the beginning of each dock or, more economically at the entrance to the main dock.

I am a seasonal boater at the marina (4 years and i will continue). I had prior to becoming a seasonal boater visited since 1970s.

There are several factors to support this move. Financially, what you spend as capital on the gates can be compensated by savings on security personnel (recognized as a maintenance cost). FOB access also can cover the garbage shed access, showers and washrooms after hours which reduces non boater use and staff costs for extra maintenance and access management. Safety to keep late night non boaters off the docks is a priority (many incidents of kids fishing and riding bikes and motorized scooters after dark both creating tripping hazards plus the possibility of losing control or the vehicles). Privacy is constantly evaded (non boaters are always on finger docks looking into boats). Vandalism is negated for the most part. I winter in Whitby where it works very well but have visited Trenton, Cobourg, and others where it is well regarded. Many boaters would be in support as would staff i have spoken to. FOBs would be sold to cover costs (allowing each seasonal to choose how many to buy). Visitors would be rented units against a deposit which would be kept if the FOBs were not returned on departure.  Thanks for the consideration and i would be happy to discuss this further if needed.

Thanks
Charles Milgrom

**Ministry of the Environment, Conservation and Parks**

Environmental Assessment and Permissions Modernization Branch

40 St. Clair Avenue West
11th Floor
Toronto ON  M4V 1M2

**Ministère de l'Environnement, de la Protection de la nature et des Parcs**

Direction de la modernisation relative aux évaluations et aux permissions environnementales

40, avenue St. Clair Ouest
11e étage
Toronto ON  M4V 1M2

Ontario

November 10, 2026

**RE: Regulatory amendments to streamline requirements for waste disposal site service area and fil rate changes**

To whom it may concern,

Today, I am writing to advise that the Ontario government has made changes to streamline requirements for certain service area changes at waste disposal sites (e.g., landfilling site, thermal treatment facility, waste transfer station) and fill rate changes at landfilling sites and dumps.

These regulatory amendments, which we consulted on between April 22, 2026, and June 8, 2026, have now been made and have come into effect.

As a result of these amendments, changes to the service area or fill rate of certain waste disposal sites no longer trigger requirements under the *Environmental Assessment Act*. Where an Environmental Compliance Approval (ECA) limits the service area and fill rate for a waste disposal site, changes to this limit will require an ECA amendment.  Proposals for ECA amendments for these changes have been exempted from the posting requirements under the *Environmental Bill of Rights, 1993* (EBR) and third-party appeal provisions.

The ECA program is designed to protect Ontario's water, air and natural environment. A waste ECA sets conditions for the use, operation, establishment, alteration, enlargement or extension of waste disposal sites. ECAs also regulate operational changes including fill rates and service areas, through conditions, monitoring, reporting, and other controls to manage environmental risks.

General guidance on the ECA application process and requirements can be found in the Guide to applying for an environmental compliance approval.

Please visit the Environmental Registry of Ontario for further information, and please feel free to contact us at EAModernization.MECP@ontario.ca if you have any questions.

More information on our efforts to modernize the EA program can also be found here.

Sincerely,

A. Cross

Annamaria Cross
Director, Environmental Assessment and Permissions Modernization Branch
Ministry of the Environment, Conservation and Parks

**From:** Pearce, Christopher (He/Him) (MOF)
**Cc:** Miller, Laurie (MMAH); Vienneau, Jill (MTCG)
**Subject:** Update on Changes to the Municipal Accommodation Tax Framework
**Date:** November 10, 2026 12:37:31 PM
**Attachments:** image.png

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You don't often get email from christopher.pearce@ontario.ca. Learn why this is important

Dear City Managers,

I am writing to advise you that the Ministry of Finance is filing regulatory amendments under the *City of Toronto Act, 2006 and the Municipal Act, 2001*. These amendments implement changes to the Municipal Accommodation Tax (MAT) framework to reflect the ending of necessary data used to calculate revenue-sharing by municipalities that had a Destination Marketing Program (DMP) in place before implementation of a MAT.

Based on our analysis, your municipality may be affected by these changes. The Ministry is sharing this information proactively to ensure municipalities are aware of the new regulatory requirements and any potential implications. The changes would be effective January 1, 2027, and the implementing amendments are expected to be filed today.

The amendments harmonize the revenue sharing approach so that all MAT municipalities would be required to share at least 50% of MAT revenues and would have the flexibility to choose any eligible tourism organization to share MAT revenues with. This would align with the existing requirements for the majority of MAT municipalities.

Officials from the Ministry of Municipal Affairs and Housing and the Ministry of Tourism, Culture and Gaming are copied on this correspondence and can assist in responding to questions as they arise.

Thank you for your continued partnership.

Sincerely,

**Christopher Pearce** (he/him/his)
Assistant Deputy Minister | Taxation Policy Division
Ministry of Finance | Ontario Public Service
647.981.7551 | christopher.pearce@ontario.ca

Ontario

Taking pride in strengthening Ontario, its places, and its people

Student Transportation of Eastern Ontario

November 9, 2026

Student Transportation of Eastern Ontario (STEO) is responsible for the transportation of 33,000 students travelling 120,000 kilometers daily throughout the counties of Stormont, Dundas, Glengarry, Prescott, Russell, Lanark, Leeds and Grenville.

With the winter months upon us we are asking for your assistance in keeping our students safe as they travel to and from school. Road conditions play an important role in our students' safety and we would appreciate your cooperation in scheduling road maintenance to improve road conditions during our travel times. We wish to advise you that school vehicles travel many roads as early as 5:30 a.m. and as late as 5:30 p.m.

STEO has a network of local bus companies that travel the roads before 5:30 a.m. to inform us of the road conditions. Many of the bus companies communicate with road maintenance departments on inclement weather days to gather up-to-date road condition information.

If school transportation is cancelled due to inclement weather or road conditions, the cancellation message is posted on our website at www.steo.ca and local radio stations are advised.

We appreciate your efforts in keeping our students safe as they travel to and from school.

Please feel free to contact me if you have any questions.

Sincerely,

Marc Gosset
Operations Manager

Student Transportation of Eastern Ontario
P.O. Box 1179, 104 Commerce Dr., Prescott, ON K0E 1T0
Telephone: 613-925-0022 or 1-855-925-0022 Fax: 613-925-0024
www.steo.ca

ONTARIO ENERGY BOARD

# NOTICE OF A HEARING

## Enbridge Gas Inc. has applied for approval to update the Integrated Resource Planning Framework

Enbridge Gas Inc. (Enbridge Gas) has applied to the Ontario Energy Board (OEB) for approval to update the *Integrated Resource Planning Framework for Enbridge Gas* (IRP Framework). IRP is a planning strategy and process that evaluates and compares demand-side (customer-side) and supply-side (utility-side) alternatives to pipeline infrastructure in meeting natural gas system needs. The IRP Framework sets out the OEB's requirements for the identification and implementation of alternatives (or combination of alternatives) that are in the best interest of Enbridge Gas's customers and its natural gas system by taking into account reliability and safety, cost-effectiveness, public policy, optimized scoping, and risk management.

Enbridge Gas has applied for approval for updates to the IRP Framework, taking into account proposals in an OEB staff discussion paper and submissions filed by participants in a previous OEB consultation to review the IRP Framework (EB-2025-0125).

If the updated IRP Framework is approved as filed, customers would not see any direct changes to rates or bills. However, in future applications, Enbridge Gas could request rate changes to implement IRP activities based on the updated IRP Framework.

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This hearing will be held under section 36 of the ***Ontario Energy Board Act, 1998***, S.O. 1998, c.15, Schedule B.

Ce document est aussi disponible en français.

Ontario

Ontario Energy Board

## YOU SHOULD KNOW

### THE ONTARIO ENERGY BOARD WILL HOLD A PUBLIC HEARING

There are three types of OEB Hearings: oral, electronic and written. If you have a preference for the hearing type, you can write to us to explain why. During this hearing, we will question the applicant about its case. We will also hear questions and arguments from participants that have registered as Intervenors. After reviewing all the evidence, we will decide whether to approve the application.

### HAVE YOUR SAY

You have the right to information about this application and to participate in the process. Visit www.oeb.ca/notice and use file number **EB-2026-0216** to:

- Review the application
- Apply to become an intervenor
- File a letter with your comments

### IMPORTANT DATES

You must engage with the OEB on or before **November 9, 2026** to:

- Provide input on the hearing type (oral, electronic or written)
- Apply to be an intervenor

If you do not, the hearing will move forward without you, and you will not receive any further notice of the proceeding.

### PRIVACY

If you write a letter of comment, your name and the content of your letter will be put on the public record and the OEB website. If you are a business or if you apply to become an intervenor, all the information you file will be on the OEB website.

## LEARN MORE

**Ontario Energy Board**

1 877-632-2727 TTY: 1-877-632-2727

Monday - Friday 8:30 AM - 5:00 PM

**oeb.ca/notice**

**Enbridge Gas Inc.**

1-877-362-7434

Monday - Friday 8:00 AM - 6:00 PM

**enbridgegas.com**

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This hearing will be held under section 36 of the ***Ontario Energy Board Act, 1998***, S.O. 1998, c.15, Schedule B.

Ce document est aussi disponible en français.

Ontario Energy Board