VISION

A unified, engaged and caring community that cultivates opportunities and embraces our rural lifestyle.

MISSION

We deliver services that responsibly utilize resources, respect our environment, and foster a community ready to shape its future.

The Corporation of the Township of Huron-Kinloss
Council Agenda

October 20, 2025

7:00 pm

Council Chambers

Members

Don Murray, Mayor
Jim Hanna, Deputy Mayor
Larry Allison, Councillor
Shari Flett, Councillor
Scott Gibson, Councillor
Ed McGugan, Councillor
Carl Sloetjes, Councillor

Staff

Jennifer White, Clerk
Christine Heinisch, Manager of Financial Services/Treasurer

Pages

1. Call to Order

The Meeting of the Council of The Corporation of the Township of Huron-Kinloss will be called to Order at 7:00 p.m. on October 20,2025 in the Council Chambers.

2. Disclosure of Pecuniary Interest

3. Adoption of Minutes 6

Motion
THAT the minutes of the Council meeting of October 15, 2025 be adopted as presented.

4. Delegations

None

5. Financial Reports

5.1 Previous Month Actual Accounts – September 2025, TRE-2025-44 11

Motion
THAT the Township of Huron-Kinloss Council hereby ratifies and confirms payment of the September 2025 accounts in the amount of $4,142,765.75.

5.2 Revenue and Expenditure Reports to September 30, 2025, TRE-2025-45 16

Motion
THAT Township of Huron-Kinloss Council hereby reviews and receives the summary revenue and expenditure reports to September 30, 2025 prepared by Christine Heinisch, Treasurer.

5.3 Accounts October 2025, TRE-2025-49 20

Motion
That the Township of Huron-Kinloss Council hereby authorizes payment of the October accounts in the amount of $ 899,400.77

6. Staff Report

6.1 Treasury

a. 2024 Audited Financial Statements, TRE-2025-47 31

Motion
THAT the Township of Huron-Kinloss Council hereby receives Report TR-2025-47 prepared by Christine Heinisch, Treasurer;

AND FURTHER approves the 2024 audited financial statements as presented.

b. Audit Renewal Proposal 2025-2027, TRE-2025-48 75

Motion
THAT the Township of Huron-Kinloss Council hereby approves Report TRE-2025-48 prepared by Christine Heinisch, Treasurer;

AND FURTHER accepts the proposal of Seebach & Company, appointing the firm as municipal auditors for the fiscal years of 2025-2027 inclusive;

AND FURTHER authorizes the appropriate by-law coming forward as matters arising.

7. Correspondence Requiring Direction

None

8. By-Laws and Agreements

8.1 Bruce Area Solid Waste Recycling Potential Municipal Services Corporation

Motion
WHEREAS the Township of Huron-Kinloss Council received Confidential Report CAO 2025-22 Bruce Area Solid Waste Recycling Governance Review and Legal Recommendation, prepared by Jodi MacArthur, Chief Administrative Officer for information purposes;

NOW THEREFORE BE IT RESOLVED THAT the Township of Huron-Kinloss Council supports, in principle, the establishment of a municipal services corporation with the other participating municipalities to assume responsibility for recycling services currently operated through a joint undertaking;

AND FURTHER THAT Council appoint the Chief Administrative Officer or their delegate to a Municipal Working Group to oversee the preparation of a Business Case Study in support of a proposed Municipal Services Corporation, with the Study to be subject to public consultation and open Council review upon completion.

8.2 Matters Arising

a. Auditors Appointment 2025-2027 (Seebach and Company) By-law 78

Motion
THAT the "Auditors Appointment 2025-2027 (Seebach and Company) By-law" be considered to be read a first, second, third time and finally deemed passed and numbered as By-law No. 2025-106.

9. Information

Motion
THAT the Township of Huron-Kinloss Council hereby receives for information all items listed in Section 9.

10. Township Committee Minutes Received

Motion
THAT the Township of Huron-Kinloss Council hereby receives for information all items listed in Section 10.

11. Other Agency Minutes and Reports Received

Motion
THAT the Township of Huron-Kinloss Council hereby receives for information all items listed in Section 11.

12. New Business/ Council Reports

Council members have the opportunity to provide an update on Board and Committee meetings

13. Confirming By-Law

Motion
THAT the "Confirmatory October 2025 (2)" By-law be deemed to be read a first, second, third time and finally passed and numbered as By-law No. 2025-107.

14. Adjournment

Document Accessibility

The Township of Huron-Kinloss is committed to providing information in the format that meets your accessibility needs. We have made every attempt to make documents for this meeting accessible but there may still be difficulty in recognizing all of the information. Please contact us if you require assistance and we will make every attempt to provide this information in an alternative format.

Please note that third party documents received and found within this document will not be converted to an accessible format by the Township of Huron-Kinloss. However, upon request, we will attempt to obtain these documents in an appropriate accessible format from a third party.

For assistance or to make a request please call 519-395-3735 or email info@huronkinloss.com

Motion
THAT this meeting adjourn at [TIME]

Council Meeting Minutes

Date:	October 15, 2025
Time:	7:00 pm
Location:	Council Chambers
Members Present	Don Murray, Mayor Jim Hanna, Deputy Mayor Larry Allison, Councillor Shari Flett, Councillor Carl Sloetjes, Councillor
Members Absent	Scott Gibson, Councillor Ed McGugan, Councillor
Staff Present	Jennifer White, Clerk Jodi MacArthur, Chief Administrative Officer Brett Pollock, Manager of Building and Planning, CBO

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1. Call to Order

Mayor Murray called the meeting to order at 7:00 p.m.

2. Committee of Adjustment

Resolution No.: 10/13/2025 - 01

Moved By Carl Sloetjes
Seconded By Jim Hanna

THAT Council move into Committee of Adjustment for the purpose of considering a minor variance application;

AND FURTHER THAT Council return to the regular open meeting upon completion.

Carried

3. Disclosure of Pecuniary Interest

None disclosed.

4. Adoption of Minutes

Resolution No.: 10/15/2025 - 02

Moved By Jim Hanna
Seconded By Carl Sloetjes

THAT the minutes of the Council meeting of September 8th and September 15th, 2025 and Committee of the Whole meeting of October 6th , 2025 be adopted as presented.

Carried

5. Delegations

None.

6. Public Meetings Required Under the Planning Act

6.1 Martin Z-2025-042

The purpose of the application is to is for a zoning by-law amendment. It is proposed to rezone the subject lands from Agriculture Rural (AG4) and Environmental Protection (EP) to Agricultural Rural Special (AG4-25.188) and Environmental Protection.

If approved, the application would facilitate the construction of a covering for the existing manure storage area.

The Planner explained the report and recommendation. Any comments received from Agencies and the Public received by the time of writing the report are in the written report.

Presentations from the Applicant
The applicant did not provide comment on the application.

Presentations from the Public
No person or public body had comments on the application.

Questions and Clarifications from Council
None noted.

Resolution No.: 10/13/2025 - 03

Moved By Shari Flett
Seconded By Larry Allison

THAT the Township of Huron-Kinloss Council approve the planning application Z-2025 - 042 Martin;

AND FURTHER THAT the Staff bring forward the appropriate by-law as a matters arising.

Carried

7. Staff Report

7.1 Building and Planning

a. Holding Removal- 411 Winnebago Rd, BLD-2025-21

Resolution No.: 10/13/2025 - 04

Moved By Carl Sloetjes
Seconded By Larry Allison

THAT THE Township of Huron-Kinloss Committee of the Whole hereby approves Report BLD-2025-21 prepared by Michele Barr;

AND FURTHER authorizes a by-law be brought forward as a matters arising to remove the holding zone from the property described as Huron Con A Pt Lot 7 RP 3R10361 Pt 6.

Carried

b. Site Plan Control Grassroots, 760 Bruce Rd 86; Con 1 Pt Lots 37 & 38, BLD-2025-22

Council inquired about the timing of the construction. Staff have been informed that it is expected to be done early spring.

Resolution No.: 10/13/2025 - 05

Moved By Shari Flett
Seconded By Jim Hanna

THAT the Township of Huron-Kinloss Committee of the Whole hereby receives for information Report BLDG-2025-22, as prepared by Michele Barr, Deputy Chief Building Official.

Carried

8. By-Laws and Agreements

8.1 Appointment of Drainage Superintendent (L. Hunter)

Resolution No.: 10/13/2025 - 06

Moved By Larry Allison
Seconded By Jim Hanna

THAT the " Appointment of Drainage Superintendent (L.Hunter) By-law" be considered to be read a first, second, third time and finally deemed passed and numbered as By-law No. 2025-103.

Carried

9. Matters Arising

9.1 Holding Removal (411 Winnebago Rd.) Zoning By-law

Resolution No.: 10/13/2025 - 07

Moved By Carl Sloetjes
Seconded By Shari Flett

THAT the " Holding Removal (411 Winnebago) Zoning By-law" be considered to be read a first, second, third time and finally deemed passed and numbered as By-law No. 2025-102.

Carried

9.2 Zoning Amendment (Z-2025-042 Martin) By-law

Resolution No.: 10/13/2025 - 08

Moved By Shari Flett
Seconded By Carl Sloetjes

THAT the "Zoning Amendment (Z-2025-042 Martin) By-law" be considered to be read a first, second, third time and finally deemed passed and numbered as By-law No. 2025-104.

Carried

10. New Business/ Council Reports

None noted.

11. Confirming By-Law

Resolution No.: 10/13/2025 - 09

Moved By Larry Allison
Seconded By Shari Flett

THAT the "Confirmatory October 2025" By-law be deemed to be read a first, second, third time and finally passed and numbered as By-law No.

Carried

12. Adjournment

Resolution No.: 10/13/2025 - 10

Moved By Carl Sloetjes
Seconded By Jim Hanna

THAT this meeting adjourn at 7:20 p.m.

Carried

Mayor

Clerk

The Corporation of the Township of Huron-Kinloss

Staff Report

Report Title: Previous Month Actual Accounts – September 2025
Date: Oct. 20, 2025 **Report Number: TRE-2025-44**
Department: Treasury **File Number:** C11 TRE 25
Prepared By: Christine Heinisch, Manager of Financial Services/Treasurer
Attachments: September 2025

Recommendation:

THAT the Township of Huron-Kinloss Council hereby ratifies and confirms payment of the September 2025 accounts in the amount of $4,142,765.75.

Background:

The report provides a detailed listing of all the accounts paid by cheque, direct transfer or by credit card during the month of September. It also includes the total monthly payroll distribution.

Discussion/Analysis/Overview:

Provided for information purposes.

Financial Impacts:

Payment for operating and capital expenditures included in the 2025 approved budget.

Performance Measurement:

2025 budget versus actual.

Strategic Area:

☐Embrace a thriving rural lifestyle ☐ Enhance Municipal Service Delivery
☐Prepare for Inclusive Growth ☒ Ensure Financial Stability

Strategic Goal: Commit to financial health and sustainability

Respectfully Submitted By:
Christine Heinisch, Manager of Financial Services/Treasurer

Report Approved By:
Jodi MacArthur, Chief Administrative Officer

Cheque Date	Cheque Number	Vendor Name	Amount
2025-09-23	4550	1877449 ONT LTD O/A BALAKLAVA	$ 205.08
2025-09-23	4551	A.J.STONE COMPANY LTD	$ 26,342.56
2025-09-23	4552	ACES HEAVY TOWING	$ 1,395.55
2025-09-23	4553	AGO INDUSTRIES INC.	$ 172.98
2025-09-09	2048	AIG INSURANCE COMPANY OF CANADA	$ 51.74
2025-09-23	4554	AIR AUTOMOTIVE TRACKING INC	$ 779.70
2025-09-23	2061	AL KOZAK CONSTRUCTION LTD	$ 827.16
2025-09-09	4527	IDENTIFIABLE INDIVIDUAL	$ 48.67
2025-09-23	4555	AMBERLEY GENERAL STORE LTD	$ 1,602.16
2025-09-23	4556	ANDERSON PAPER PRODUCTS LTD.	$ 958.47
2025-09-23	4557	ATHLETICA SPORT SYSTEMS INC.	$ 178.54
2025-09-23	4558	B.M. ROSS & ASSOCIATES LIMITED	$ 50,925.42
2025-09-23	4559	B.M.R. MFG. INC.	$ 245.06
2025-09-23	4560	BARCLAY WHOLESALE	$ 724.85
2025-09-09	434	BELL CANADA	$ 315.37
2025-09-09	435	BELL MOBILITY CELLULAR	$ 269.56
2025-09-23	4561	BILL & TOM KEMPTON CONSTRUCTION	$ 17,218.75
2025-09-26	4654	BLUEWATER DISTRICT SCHOOL BOARD	$ 615,659.00
2025-09-23	4562	BLUEWATER SANITATION	$ 1,480.30
2025-09-09	2049	IDENTIFIABLE INDIVIDUAL	$ 402.50
2025-09-23	4563	BRANDT TRACTOR LTD	$ 704.98
2025-09-23	4564	BRUCE AREA SOLID WASTE RECYCLING	$ 79,050.32
2025-09-23	4565	BRUCE BOTANICAL FOOD GARDENS	$ 250.00
2025-09-09	4528	BRUCE TELECOM	$ 126.31
2025-09-26	4655	BRUCE-GREY COUNTY R.C.S.S. BOARD	$ 48,774.00
2025-09-23	2062	BRUCELEA POULTRY FARM LTD	$ 4,746.00
2025-09-09	4529	IDENTIFIABLE INDIVIDUAL	$ 37.22
2025-09-23	4566	IDENTIFIABLE INDIVIDUAL	$ 140.83
2025-09-23	4567	C.T. ENVIROMENTAL LTD.	$ 8,263.13
2025-09-23	4568	CANADA HEAVY EQUIPMENT COLLEGE	$ 1,953.00
2025-09-23	4569	CANADA'S FINEST COFFEE	$ 83.00
2025-09-23	4570	CANADIAN FIRE & FLOOD LTD	$ 3,164.02
2025-09-23	2063	CARR'S LOCKSHOP	$ 329.19
2025-09-23	4571	CINTAS CANADA LTD	$ 354.46
2025-09-23	4572	CLOUDPERMIT INC.	$ 28,250.00
2025-09-09	4530	COCA-COLA REFRESHMENTS CANADA	$ 1,249.26
2025-09-23	4573	COCA-COLA REFRESHMENTS CANADA	$ 349.01
2025-09-23	4574	IDENTIFIABLE INDIVIDUAL	$ 490.00
2025-09-23	2064	IDENTIFIABLE INDIVIDUAL	$ 320.00
2025-09-26	4656	CONSEIL SCOLAIRE CATHOLIQUE PROVIDENCE	$ 2,118.00
2025-09-26	4657	CONSEIL SCOLAIRE VIAMONDE	$ 712.00
2025-09-23	4575	CORPORATION OF THE COUNTY OF BRUCE	$ 10,489.44
2025-09-26	4658	CORPORATION OF THE COUNTY OF BRUCE	$ 1,994,913.00
2025-09-23	4576	COTTRILL HEAVY EQUIPMENT	$ 12,034.48
2025-09-09	4531	CREATIVE CASUALS	$ 471.35
2025-09-23	4577	CULLIGAN WATER-CUST #0019171	$ 40.62
2025-09-23	4578	CURRENT ELECTRIC RIPLEY LTD.	$ 3,835.03
2025-09-09	4532	IDENTIFIABLE INDIVIDUAL	$ 190.00
2025-09-23	4579	DEPENDABLE EMERGENCY VEHICLES	$ 135.60
2025-09-23	4580	DRENNAN REFRIGERATION INC.	$ 23,349.71
2025-09-23	4581	ELLIOTT CONSTRUCTION	$ 1,695.00
2025-09-23	4582	ENGLOBE CORP.	$ 1,768.39
2025-09-23	439	EPCOR NATURAL GAS - 12 BLAKE ST	$ 47.03
2025-09-23	440	EPCOR NATURAL GAS - 17 QUEEN ST	$ 0.20
2025-09-23	2065	EPCOR NATURAL GAS - 18 TAIN	$ 38.84

Cheque Date	Cheque Number	Vendor Name		Amount
2025-09-23	441	EPCOR NATURAL GAS - 21 QUEEN - 25830B01	$	55.26
2025-09-23	442	EPCOR NATURAL GAS - 23 JESSIE ST	$	53.46
2025-09-23	443	EPCOR NATURAL GAS - 344 LAKE RANGE DR	$	57.09
2025-09-23	444	EPCOR NATURAL GAS - 518 HAMILTON 14770A01	$	38.84
2025-09-23	445	EPCOR NATURAL GAS - 592 WILLOUGHBY ST	$	44.30
2025-09-23	446	EPCOR NATURAL GAS - 74 HURON - 24280B01	$	40.66
2025-09-23	4583	ERAMOSA	$	8,637.23
2025-09-23	4584	EXCEL BUSINESS SYSTEMS	$	1,163.70
2025-09-09	2050	IDENTIFIABLE INDIVIDUAL	$	421.92
2025-09-23	4585	IDENTIFIABLE INDIVIDUAL	$	289.72
2025-09-23	2066	FERGUSON PLUMBING & HEATING	$	1,231.36
2025-09-23	2067	IDENTIFIABLE INDIVIDUAL	$	1,888.07
2025-09-23	4586	FIRE MARSHALS PUBLIC FIRE SAFETY COUNCIL	$	1,891.09
2025-09-23	4587	FISHER GLASS & MIRROR LIMITED	$	147.47
2025-09-23	2068	IDENTIFIABLE INDIVIDUAL	$	60.00
2025-09-23	4588	GEI CONSULTANTS	$	10,945.81
2025-09-23	4589	GEORGIAN BAY FIRE & SAFETY	$	481.38
2025-09-23	4590	GHD DIGITAL (CANADA) LIMITED	$	8,870.27
2025-09-09	4533	IDENTIFIABLE INDIVIDUAL	$	17.28
2025-09-09	4534	IDENTIFIABLE INDIVIDUAL	$	250.00
2025-09-23	2069	GREG ACKERT GENERAL CARPENTER	$	508.50
2025-09-09	4535	IDENTIFIABLE INDIVIDUAL	$	57.60
2025-09-23	4591	IDENTIFIABLE INDIVIDUAL	$	759.79
2025-09-23	4592	HARTMAN ELECTRONICS COMMUNICATIONS	$	3,390.00
2025-09-23	4593	HEADWAY ENGINEERING	$	12,434.01
2025-09-23	4594	IDENTIFIABLE INDIVIDUAL	$	1,000.00
2025-09-23	4595	HODGINS BUILDING CENRE	$	422.43
2025-09-23	4596	HODGINS HOME HARDWARE	$	1,498.27
2025-09-23	4597	HOLST OFFICE PRO	$	454.90
2025-09-23	4598	IDENTIFIABLE INDIVIDUAL	$	1,537.13
2025-09-09	436	HURONTEL	$	4,277.27
2025-09-23	447	HYDRO ONE NETWORKS INC. ACCT#200236477580	$	25,521.51
2025-09-09	2051	I.U.O.E., LOCAL 793	$	8,380.56
2025-09-23	4599	IDEAL SUPPLY	$	31.63
2025-09-23	4600	INS INFORMATION NETWORK SYSTEMS	$	245.21
2025-09-23	4601	IRON MOUNTAIN	$	234.10
2025-09-09	2052	IDENTIFIABLE INDIVIDUAL	$	41.00
2025-09-23	4602	J.A. PORTER HOLDINGS (LUCKNOW)	$	423.75
2025-09-23	4603	JOHNNY K SPORT(HANOVER)	$	254.25
2025-09-23	4604	JOHNSTON BROS. (BOTHWELL) LTD.	$	19,536.50
2025-09-09	2053	IDENTIFIABLE INDIVIDUAL	$	589.71
2025-09-23	4605	JUTZI LIMITED	$	9,090.85
2025-09-23	4606	K. SMART ASSOCIATES LIMITED	$	46,821.26
2025-09-23	4607	KINFARM TIRE	$	3,032.41
2025-09-23	2070	KMM FARM DRAINAGE	$	1,508.55
2025-09-23	2071	KNK LAWN CARE	$	726.67
2025-09-23	4608	KRANENBURG'S SERVICE	$	372.90
2025-09-23	4609	LAVIS CONTRACTING CO. LTD.	$	11,170.73
2025-09-23	4610	LUCKNOW AUTO PARTS SUPPLY	$	386.85
2025-09-23	2072	LUCKNOW CHAMBER OF COMMERCE	$	2,987.01
2025-09-09	4536	LUCKNOW DISTRICT CO-OP	$	14,602.58
2025-09-23	2073	LUCKNOW LAWN BOWLERS	$	665.00
2025-09-23	4611	LUCKNOW SERVICE CENTRE	$	104.64
2025-09-09	4537	M&L SUPPLY, FIRE & SAFETY	$	9,018.93
2025-09-23	4612	M&L SUPPLY, FIRE & SAFETY	$	771.96

Cheque Date	Cheque Number	Vendor Name		Amount
2025-09-23	4613	MACLYN DUST CONTROL	$	805.13
2025-09-23	4614	MAITLAND VALLEY CONSERVATION AUTHORITY	$	514.95
2025-09-09	4538	MANULIFE FINANCIAL	$	16,576.72
2025-09-23	4615	IDENTIFIABLE INDIVIDUAL	$	1,468.08
2025-09-23	2074	IDENTIFIABLE INDIVIDUAL	$	60.00
2025-09-23	2075	METROLAND MEDIA GROUP LTD	$	1,020.39
2025-09-23	4616	MICROAGE BASICS	$	6,683.85
2025-09-23	4617	MIDWESTERN NEWSPAPER CORP	$	1,243.00
2025-09-23	4618	MILLER THOMSON LLP	$	7,166.74
2025-09-09	2054	MINISTER OF FINANCE (OPP)	$	110,215.00
2025-09-09	437	MINISTER OF FINANCE (EHT BRANCH)	$	5,435.69
2025-09-23	2076	MINISTER OF FINANCE (GOS-TILE DRAINAGE)-IMP	$	2,554.32
2025-09-23	2077	IDENTIFIABLE INDIVIDUAL	$	230.00
2025-09-23	4619	IDENTIFIABLE INDIVIDUAL	$	27.36
2025-09-23	4620	MONTGOMERY FORD SALES LTD	$	1,687.57
2025-09-23	2078	MONTROSE ENVIRONMENTAL SOLUTIONS	$	1,710.48
2025-09-23	4621	IDENTIFIABLE INDIVIDUAL	$	900.00
2025-09-23	4622	MORGAN'S ROOFING & RENOVATIONS	$	83,055.00
2025-09-23	2079	MR. STUMPS, BILL MORRIS	$	678.00
2025-09-23	4623	MUNICIPAL SUPPORT SERVICES INC	$	2,135.70
2025-09-23	2080	IDENTIFIABLE INDIVIDUAL	$	60.00
2025-09-23	4624	NATIONAL TIME EQUIPMENT CO. LTD	$	275.72
2025-09-23	4625	NELSON GRANITE LIMITED	$	713.03
2025-09-23	4626	IDENTIFIABLE INDIVIDUAL	$	41.77
2025-09-09	4539	OMERS - PENSION ACCOUNTING DEPT	$	46,800.92
2025-09-23	2081	ONTARIO ASSOCIATION OF PROPERTY STANDARDS C	$	30.00
2025-09-23	2082	ONTARIO BUILDING OFFICIAL ASSOCIATION	$	496.95
2025-09-23	4627	ONTARIO CLEAN WATER AGENCY	$	93,562.95
2025-09-23	4628	ONTARIO ONE CALL	$	191.82
2025-09-23	4629	PARADIGM TRANSPORTATION SOLUTIONS	$	6,508.80
2025-09-09	2055	PETTY CASH	$	272.15
2025-09-23	4630	IDENTIFIABLE INDIVIDUAL	$	381.00
2025-09-23	4631	POLLOCK ELECTRIC	$	3,528.24
2025-09-23	2083	PRIME ARENA SERVICES INC	$	1,440.75
2025-09-09	4540	PUROLATOR COURIER LTD.	$	136.14
2025-09-23	4632	PUROLATOR COURIER LTD.	$	18.30
2025-09-23	4633	R.J. BURNSIDE & ASSOCIATES LTD	$	94,502.02
2025-09-09	438	RECEIVER GENERAL (CURR SOURCE DEDUCTIONS)	$	36,553.14
2025-09-23	448	RECEIVER GENERAL (CURR SOURCE DEDUCTIONS)	$	37,470.76
2025-09-09	4541	IDENTIFIABLE INDIVIDUAL	$	20.00
2025-09-23	2084	REIDS CORNERS CONTRACTING	$	18,547.26
2025-09-09	4542	IDENTIFIABLE INDIVIDUAL	$	64.80
2025-09-09	4543	RIPLEY REUNION	$	101,123.82
2025-09-23	4634	ROBERT'S FARM EQUIPMENT	$	418.26
2025-09-23	4635	SANIGEAR	$	1,460.11
2025-09-09	4544	SAUGEEN VALLEY CONSERVATION AU	$	493.00
2025-09-23	4636	SAVAGE BROS TREE SERVICES	$	2,542.50
2025-09-09	2056	SCHOONER EVENTS INC	$	372.48
2025-09-09	4545	IDENTIFIABLE INDIVIDUAL	$	50.00
2025-09-23	4637	IDENTIFIABLE INDIVIDUAL	$	426.24
2025-09-23	4638	SHORELINE BEACON	$	423.74
2025-09-23	4639	SMYTH WELDING & MACHINE SHOP	$	142.27
2025-09-23	4640	SOMMERS GENERATOR SYSTEMS	$	240.69
2025-09-09	2057	IDENTIFIABLE INDIVIDUAL	$	412.28
2025-09-09	4546	IDENTIFIABLE INDIVIDUAL	$	900.00

Cheque Date	Cheque Number	Vendor Name	Amount
2025-09-23	4641	IDENTIFIABLE INDIVIDUAL	$ 900.00
2025-09-23	4642	TAS EXCAVATING & RENTALS	$ 37,405.51
2025-09-23	4643	TOROMONT CAT INDUSTRIES LTD.	$ 3,716.17
2025-09-09	2058	TOWNSHIP OF HURON-KINLOSS	$ 456.51
2025-09-23	2085	TOWNSHIP OF HURON-KINLOSS	$ 846.66
2025-09-23	2089	TOWNSHIP OF HURON-KINLOSS	$ 847.50
2025-09-23	4644	TRICKEY ET AL TAX TEAM INC.	$ 1,310.80
2025-09-23	4645	ULINE CANADA CORPORATION	$ 741.78
2025-09-23	4646	URBINT CANADA INC	$ 508.50
2025-09-09	2059	IDENTIFIABLE INDIVIDUAL	$ 79.10
2025-09-16	449	VISA - 9359	$ 17,574.71
2025-09-23	4647	W.D. HOPPER & SONS LTD.	$ 3,663.10
2025-09-09	2060	IDENTIFIABLE INDIVIDUAL	$ 234.37
2025-09-23	2086	IDENTIFIABLE INDIVIDUAL	$ 60.00
2025-09-09	4547	WARD & UPTIGROVE	$ 2,825.00
2025-09-09	4548	WESTARIO POWER	$ 4,413.88
2025-09-23	4648	WESTARIO POWER	$ 8,956.15
2025-09-23	4649	WHITE'S WEARPARTS LTD.	$ 3,582.10
2025-09-23	2087	IDENTIFIABLE INDIVIDUAL	$ 232.55
2025-09-23	4650	WILLITS TIRE SERVICE	$ 304.59
2025-09-23	2088	IDENTIFIABLE INDIVIDUAL	$ 60.00
2025-09-23	4651	WSP CANADA INC.	$ 10,024.57
2025-09-23	4652	IDENTIFIABLE INDIVIDUAL	$ 100.00
2025-09-23	4653	IDENTIFIABLE INDIVIDUAL	$ 480.00
2025-09-09	4549	IDENTIFIABLE INDIVIDUAL	$ 400.00
		Sub Total	$ 3,964,233.65
		September Payroll	$ 178,532.10
		TOTAL	$ 4,142,765.75

The Corporation of the Township of Huron-Kinloss

Staff Report

Report Title: Revenue and Expenditure Reports to September 30, 2025
Date: Oct. 20, 2025 **Report Number: TRE-2025-45**
Department: Treasury **File Number:** C11 TRE 25
Prepared By: Christine Heinisch, Manager of Financial Services/Treasurer
Attachments: Summary Revenue and Expenditure Reports (Township General, Community Centres)

Recommendation:

THAT Township of Huron-Kinloss Council hereby reviews and receives the summary revenue and expenditure reports to September 30, 2025 prepared by Christine Heinisch, Treasurer.

Background:

The attached revenue and expenditure reports show the year-to-date breakdown by department for the Township General, Ripley-Huron Community Centre and the Point Clark and Huron District Community Centre.

Discussion/Analysis/Overview:

The reports reflect a year-to-date deficit of $18,725.10 for the Point Clark and Huron District Community Centre and a year-to-date deficit of $456,912.59 for the Ripley-Huron Community Centre. The Township General statement shows a year-to-date surplus of $2,776,879.26. This figure provides a more accurate reflection of the Township's financial position to date, as general revenues have been adjusted to defer taxation revenue to future months. Additionally, water and wastewater revenues along with County and School board contributions, have been reclassified to their respective revenue accounts.

Financial Impacts:

Year-to-date revenue and expenditure are consistent with the 2025 budget.

Performance Measurement:

2025 budget projections

Strategic Area:

☐Embrace a thriving rural lifestyle ☐ Enhance Municipal Service Delivery
☐Prepare for Inclusive Growth ☒ Ensure Financial Stability

Strategic Goal: Commit to financial health and sustainability

Respectfully Submitted By:
Christine Heinisch, Manager of Financial Services/Treasurer

Report Approved By:
Jodi MacArthur, Chief Administrative Officer

Department	*Operating Revenue Budget*	*Operating Revenue Year to date*	*Capital Revenue Budget*	*Capital Revenue Year to date*	*Operating Expenses Budget*	*Operating Expenses Year to date*	*Capital Expenses Budget*	*Capital Expenses Year to date*	*Net Operating Budget*	*Net Operating Year to date*	*Percentage Remaining*	*Net Capital Budget*	*Net Capital Year to date*
General Revenues	-13,241,458.83	-9,987,173.24	0.00	0.00	0.00	0.00	0.00	0.00	-13,241,458.83	-9,987,173.24	24.58%	0.00	0.00
Council Expenses	0.00	0.00	0.00	0.00	290,481.82	144,528.89	0.00	0.00	290,481.82	144,528.89	50.25%	0.00	0.00
Legislative Services	-28,574.00	-24,553.35	0.00	0.00	473,793.15	351,567.46	0.00	31,744.24	445,219.15	327,014.11	26.55%	0.00	31,744.24
Financial Services	-54,500.00	-12,416.84	-30,000.00	-308,343.16	735,627.12	578,480.17	145,000.00	435,055.16	681,127.12	566,063.33	16.89%	115,000.00	126,712.00
Chief Administrator's Office	0.00	-20,657.24	0.00	0.00	516,109.45	351,593.46	0.00	0.00	516,109.45	330,936.22	35.88%	0.00	0.00
Promotion & Development	-62,300.00	-28,712.86	-105,000.00	-4,429.60	264,556.80	138,559.93	105,000.00	6,894.92	202,256.80	109,847.07	45.69%	0.00	2,465.32
Ripley-Huron Fire Station	-17,000.00	-77,171.19	-8,000.00	-61,050.94	397,570.64	173,758.79	150,000.00	69,717.23	380,570.64	96,587.60	74.62%	142,000.00	8,666.29
Lucknow Fire Station	-204,700.00	-181,157.17	0.00	0.00	404,399.70	170,317.43	125,500.00	166,747.54	199,699.70	-10,839.74	105.43%	125,500.00	166,747.54
By-Law Enforcement/Animal Control	-19,000.00	-24,333.49	0.00	0.00	123,720.34	81,875.33	0.00	0.00	104,720.34	57,541.84	45.05%	0.00	0.00
Conservation Authorities	-1,500.00	-2,301.00	0.00	0.00	295,753.00	290,585.32	0.00	0.00	294,253.00	288,284.32	2.03%	0.00	0.00
Emergency Management	0.00	0.00	0.00	0.00	127,308.46	80,984.77	0.00	0.00	127,308.46	80,984.77	36.39%	0.00	0.00
Protective Inspection	-4,500.00	-610.80	0.00	0.00	1,322,585.00	959,887.36	0.00	0.00	1,318,085.00	959,276.56	27.22%	0.00	0.00
Police Services Board	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00%	0.00	0.00
OPP Lucknow	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Crossing Guard	0.00	0.00	0.00	0.00	10,547.52	6,470.29	0.00	0.00	10,547.52	6,470.29	38.66%	0.00	0.00
Kinloss Gravel Pit Farm	-6,600.00	-1,000.00	0.00	0.00	6,000.00	825.00	0.00	0.00	-600.00	-175.00	70.83%	0.00	0.00
Public Works	-335,929.00	-192,950.70	-2,533,135.00	-808,383.95	3,749,710.83	2,493,892.77	4,920,000.00	2,052,651.22	3,413,781.83	2,300,942.07	32.60%	2,386,865.00	1,244,267.27
Machinery Rental	0.00	-528,729.79	0.00	0.00	0.00	522,308.12	0.00	0.00	0.00	-6,421.67		0.00	0.00
Streetlighting	0.00	0.00	0.00	0.00	68,750.00	42,905.70	10,000.00	0.00	68,750.00	42,905.70	37.59%	10,000.00	0.00
Huron Landfill	-303,000.00	-240,438.81	0.00	0.00	589,029.25	457,648.11	15,000.00	41,107.15	286,029.25	217,209.30	24.06%	15,000.00	41,107.15
Kinloss Waste Disposal Site	0.00	0.00	0.00	0.00	32,608.10	24,259.75	0.00	0.00	32,608.10	24,259.75	25.60%	0.00	0.00
Huron-Kinloss Waste Collection	-302,450.00	-230,810.90	0.00	0.00	202,450.00	132,178.64	0.00	0.00	-100,000.00	-98,632.26	1.37%	0.00	0.00
Recycling	-600.00	-762.67	0.00	0.00	181,500.00	124,871.99	0.00	0.00	180,900.00	124,109.32	31.39%	0.00	0.00
Tile Loan	0.00	0.00	0.00	0.00	0.00	19,075.86	0.00	0.00	0.00	19,075.86		0.00	0.00
Municipal Drains	-13,300.00	-86,182.45	0.00	-387,465.83	45,200.00	595,396.73	0.00	0.00	31,900.00	509,214.28	-1496.28%	0.00	-387,465.83
Planning Administration	-12,000.00	-18,162.50	-130,000.00	0.00	56,189.41	23,577.82	220,000.00	2,458.55	44,189.41	5,415.32	87.75%	90,000.00	2,458.55
Building Inspection	-333,685.98	-274,602.51	0.00	0.00	333,685.99	262,997.11	0.00	0.00	0.01	-11,605.40		0.00	0.00
Septic Inspection Program	-228,928.00	0.00	0.00	0.00	228,928.00	117,481.40	0.00	0.00	0.00	117,481.40		0.00	0.00
Lakeshore Environmental	-15,150.00	-200.00	0.00	0.00	82,500.00	50,127.19	0.00	0.00	67,350.00	49,927.19	25.87%	0.00	0.00
Parks	-28,050.00	-10,885.29	0.00	0.00	174,604.65	99,152.11	0.00	0.00	146,554.65	88,266.82	39.77%	0.00	0.00
General Recreation	-114,000.00	0.00	-620,000.00	-97,279.33	1,153,459.75	307,726.14	1,110,000.00	222,879.84	1,039,459.75	307,726.14	70.40%	490,000.00	125,600.51
Cemetery	-27,938.73	-700.00	0.00	0.00	27,938.73	18,155.62	0.00	0.00	0.00	17,455.62		0.00	0.00
Point Clark Lighthouse	-32,500.00	-26,199.65	0.00	0.00	57,640.84	48,666.57		0.00	25,140.84	22,466.92	10.64%	0.00	0.00
Ripley Huron Medical Centre	-8,000.00	-3,453.07	0.00	0.00	12,925.00	12,609.51	0.00	0.00	4,925.00	9,156.44	-85.92%	0.00	0.00
Lucknow & District Medical Centre	0.00	0.00	0.00	0.00	11,454.00	0.00	0.00	0.00	11,454.00	0.00	100.00%	0.00	0.00
Lucknow Town Hall	-400.00	-481.80	0.00	0.00	28,528.99	20,871.85	0.00	13,425.99	28,128.99	20,390.05	27.51%	0.00	13,425.99
Ripley Library	-10,200.00	-5,154.00	0.00	0.00	9,625.00	3,175.40	0.00	0.00	-575.00	-1,978.60	-244.10%	0.00	0.00
Lucknow Library	-17,300.00	-8,736.04	0.00	0.00	1,650.00	1,728.38	0.00	0.00	-15,650.00	-7,007.66	55.22%	0.00	0.00
Doctor Recruitment	0.00	0.00	0.00	0.00	27,368.00	22,184.00	0.00	0.00	27,368.00	22,184.00	18.94%	0.00	0.00
Sub Total	**-15,423,564.54**	**-11,988,537.36**	**-3,426,135.00**	**-1,666,952.81**	**12,049,199.54**	**8,735,424.97**	**6,800,500.00**	**3,042,681.84**	**-3,374,365.00**	**-3,253,112.39**	-	**3,374,365.00**	**1,375,729.03**
County of Bruce	0.00	-6,138,938.58	0.00	0.00	0.00	5,984,740.00	0.00	0.00	0.00	-154,198.58	-	0.00	0.00
Public Education	0.00	-1,907,446.19	0.00	0.00	0.00	1,851,686.52	0.00	0.00	0.00	-55,759.67	-	0.00	0.00
Separate Education	0.00	-4,997.04	0.00	0.00	0.00	152,841.44	0.00	0.00	0.00	147,844.40	-	0.00	0.00
Huron-Kinloss Waterworks Systems	-2,562,675.00	-1,995,039.76	-1,035,000.00	0.00	2,562,675.00	1,024,245.68	1,035,000.00	104,730.00	0.00	-970,794.08	-	0.00	104,730.00
Purification Ripley	-313,050.00	-171,990.44	0.00	0.00	263,050.00	144,822.58	50,000.00	11,872.67	-50,000.00	-27,167.86	-	50,000.00	11,872.67
Purification Lucknow	-389,000.00	-297,348.20	-65,000.00	0.00	389,000.00	254,970.77	65,000.00	0.00	0.00	-42,377.43	-	0.00	0.00
Purification Huronville	-200,000.00	-116,662.00	0.00	0.00	200,000.00	213,627.02	0.00	0.00	0.00	96,965.02	-	0.00	0.00
Source Water Protection	-7,579.00	0.00	0.00	0.00	7,579.00	7,578.51	0.00	0.00	0.00	7,578.51	-	0.00	0.00
Waste Repository Site Selection Project	-74,847.32	-846,984.19	0.00	0.00	74,847.32	828,795.31	0.00	0.00	0.00	-18,188.88	-	0.00	0.00
Westario Investment	-27,000.00	0.00	0.00	0.00	27,000.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00
Grand Totals	-18,997,715.86	-23,467,943.76	-4,526,135.00	-1,666,952.81	15,573,350.86	19,198,732.80	7,950,500.00	3,159,284.51	-3,424,365.00	-4,269,210.96	-	3,424,365.00	1,492,331.70

Township of Huron-Kinloss
Revenue and Expenditure Report September 2025

Department	Revenue Budget	Revenue Year to date	Expenses Budget	Expenses Year to date	Net Budget	Net Year to date
Ripley-Huron Community Centre Admin.	-21,250.00	-3,591.43	514,620.46	300,592.50	493,370.46	297,001.07
Arena Winter	-164,900.00	-72,210.47	239,047.40	163,465.72	74,147.40	91,255.25
Arena Summer	-3,500.00	-2,582.76	55,402.48	56,284.10	51,902.48	53,701.34
Arena Social Room	-4,000.00	-3,376.99	3,262.00	7,661.00	-738.00	4,284.01
Arena Auditorium	-4,000.00	-3,937.31	12,784.98	6,923.05	8,784.98	2,985.74
Alcohol Service	-125,000.00	-326,727.60	114,669.25	290,684.03	-10,330.75	-36,043.57
Hockey	0.00	0.00	17,000.00	0.00	17,000.00	0.00
Figure Skating	0.00	0.00	16,000.00	0.00	16,000.00	0.00
Baseball	-26,000.00	-23,620.62	25,707.78	19,077.32	-292.22	-4,543.30
Miscellaneous Programs	-6,500.00	-18,257.80	1,900.00	5,141.89	-4,600.00	-13,115.91
Soccer	-5,000.00	-4,525.00	5,103.89	2,018.76	103.89	-2,506.24
Summer Camp	-28,000.00	-41,335.43	25,614.76	34,487.34	-2,385.24	-6,848.09
Capital Projects & Purchases	-155,000.00	-842.83	155,000.00	71,585.12	0.00	70,742.29
Municipal Funding	-642,963.00	0.00	0.00	0.00	-642,963.00	0.00
Total Ripley-Huron Community Centre	-1,186,113.00	-501,008.24	1,186,113.00	957,920.83	0.00	456,912.59

Department	Revenue Budget	Revenue Year to date	Expenses Budget	Expenses Year to date	Net Budget	Net Year to date
Point Clark Community Centre Operating	-11,122.42	-10,698.63	11,122.42	29,673.73	0.00	18,975.10
Point Clark Community Centre Capital	-20,000.00	-250.00	20,000.00	0.00	0.00	-250.00
Municipal Funding	-23,553.79	0.00	23,553.79	0.00	0.00	0.00
Total Point Clark Community Centre	-54,676.21	-10,948.63	54,676.21	29,673.73	0.00	18,725.10

The Corporation of the Township of Huron-Kinloss

Staff Report

Report Title: Accounts October 2025

Date: Oct. 20, 2025

Report Number: TRE-2025-49

Department: Treasury

File Number: C11 TRE 25

Prepared By: Sarah Phelan

Attachments: October-2025

Recommendation:

That the Township of Huron-Kinloss Council hereby authorizes payment of the October accounts in the amount of $ 899,400.77

Background:

The report provides a detailed listing of all the accounts scheduled for payment in the current month's cheque and preauthorized payment distribution.

Discussion/Analysis/Overview:

Provided for information purposes.

Financial Impacts:

Operating and capital expenditures included in the 2025 approved budget.

Performance Measurement:

Strategic Area:

☐Embrace a thriving rural lifestyle

☐Prepare for Inclusive Growth

☐ Enhance Municipal Service Delivery

☒ Ensure Financial Stability

Strategic Goal: Commit to financial health and sustainability

Respectfully Submitted By:
Sarah Phelan, Administrative Assistant Finance

Report Approved By:
Jodi MacArthur, Chief Administrative Officer

Accounts Payable

Unpaid Invoices At 15-10-25 By Invoice Entry Date for 01-01-25 to 15-10-25

Invoice Number	Invoice Entry Date	Type	Description	Invoice Net	Due Date
Vendor - 000027	B.M. ROSS & ASSOCIATES LIMITED				
29621	14-10-25	I	MEETING - RESERVE CAPACITY	2,515.56	21-10-25
29711	14-10-25	I	SEPTIC PROGRAM - CYCLE 3	65,228.97	21-10-25
			Vendor Total	67,744.53	
Vendor - 000038	BILL & TOM KEMPTON CONSTRUCTION				
2339	14-10-25	I	SERVICE	254.25	26-09-25
2379	14-10-25	I	HURON LANDFILL - MOVE LANDFILL	73,608.20	21-10-25
2390	14-10-25	I	PWKG - FLOATING	395.50	21-10-25
			Vendor Total	74,257.95	
Vendor - 000044	BLUEWATER SANITATION				
68505	15-10-25	I	Kin Bruce Ball Park (133)	768.40	21-10-25
68506	15-10-25	I	Reids Corners Ball Diamond (13	768.40	21-10-25
68545	15-10-25	I	Amberley Beach (134)	1,536.80	21-10-25
68557	15-10-25	I	Bottom of the 6th (2947)	768.40	21-10-25
68558	15-10-25	I	Bottom of the 8th (2750)	768.40	21-10-25
68559	15-10-25	I	Pine River Boat Club Harbour (	768.40	21-10-25
68560	15-10-25	I	Bottom of the 12th (5058)	768.40	21-10-25
68561	15-10-25	I	Attawandaron Park (15080)	768.40	21-10-25
68562	15-10-25	I	Whitechurch Park (15079)	768.40	21-10-25
68563	15-10-25	I	Huronville Park (15084)	768.40	21-10-25
68564	15-10-25	I	Heritage Park (15083)	768.40	21-10-25
68565	15-10-25	I	Water Works Lucknow (15077)	768.40	21-10-25
68597	15-10-25	I	Victoria Park(15078)	768.40	21-10-25
68598	15-10-25	I	Bottom of the 10th (Boiler Bea	768.40	21-10-25
68679	15-10-25	I	Langdon Park (15082)	768.40	21-10-25
68680	15-10-25	I	Blue Park (15081)	768.40	21-10-25
68681	15-10-25	I	Lions Park (15144)	768.40	21-10-25
68682	15-10-25	I	Across from Huronville Street	768.40	21-10-25
68902	15-10-25	I	Kinloss Landfill	203.40	21-10-25
68903	15-10-25	I	Huron Landfill	536.75	21-10-25
			Vendor Total	15,339.75	
Vendor - 000077	CANADIAN SCALE COMPANY LIMITED				
36504	14-10-25	I	TEST/CALIBRATE TRUCK SALE	1,356.00	21-10-25
			Vendor Total	1,356.00	
Vendor - 000094	SAVARIA SALES, INSTALLATION & SERVICE LTD.				
IN00103700	15-10-25	I	MAINTENANCE RENEWAL	1,534.00	21-10-25
			Vendor Total	1,534.00	
Vendor - 000097	COTTRILL HEAVY EQUIPMENT				
3043	14-10-25	I	RFD - SAFETY INSPECTION	346.40	21-10-25
3046	14-10-25	I	ED20 - SAFETY INSPECTION	1,816.01	21-10-25
			Vendor Total	2,162.41	
Vendor - 000110	CURRENT ELECTRIC RIPLEY LTD.				
6977	14-10-25	I	RIPLEY ARENA EXHAUST FAN	135.60	21-10-25
6983	14-10-25	I	PCLH TOILETS/PLUG	536.47	21-10-25
6984	14-10-25	I	PWKG - PLUMBING AND ELECTRICAL	1,220.21	21-10-25
6987	14-10-25	I	RIPLEY BALL DIAMOND BREAKER	254.75	21-10-25
7049	14-10-25	I	PC BALL DIAMOND BREAKER	209.55	21-10-25
7076	14-10-25	I	ARENA WASHROOM	688.89	21-10-25
7077	14-10-25	I	SPLASH PAD BATHROOM LIGHT	119.98	21-10-25

Accounts Payable

Unpaid Invoices At 15-10-25 By Invoice Entry Date for 01-01-25 to 15-10-25

Invoice Number	Invoice Entry Date	Type	Description	Invoice Net	Due Date
			Vendor Total	3,165.45	
Vendor - 000114	JUTZI LIMITED				
173296	14-10-25	I	LIQUID CHLORINE	4,683.85	21-10-25
173649	14-10-25	I	LIQUID CHLORINE	2,084.85	21-10-25
173828	14-10-25	I	LIQUID CHLORINE	3,537.47	21-10-25
			Vendor Total	10,306.17	
Vendor - 000157	ELLIOTT FENCE INC.				
422719	14-10-25	I	GUIDE RAILS - CON 6	1,322.10	21-10-25
			Vendor Total	1,322.10	
Vendor - 000167	FISHER GLASS & MIRROR LIMITED				
12520	15-10-25	I	PCCC - DOOR	169.50	21-10-25
			Vendor Total	169.50	
Vendor - 000179	GEORGIAN BAY FIRE & SAFETY				
94948	15-10-25	I	LFD - EXINGUISHER INSPECTION	157.14	21-10-25
94950	15-10-25	I	LUCKNOW TOWNHALL - LIGHTS	141.02	21-10-25
			Vendor Total	298.16	
Vendor - 000199	HARTMAN ELECTRONICS COMMUNICATIONS				
44676	14-10-25	I	BATTERIES	110.74	21-10-25
44692	14-10-25	I	RIPLEY WATER TOWER - BATTERY	720.38	21-10-25
			Vendor Total	831.12	
Vendor - 000202	HODGINS BUILDING CENRE				
114917/2	14-10-25	I	SIGNS	72.17	21-10-25
115488/2	14-10-25	I	SUPPLIES	54.05	21-10-25
115715/2	14-10-25	I	PWHG - SHED WALLS	170.54	21-10-25
115716/2	14-10-25	I	FLOORING IN SEACAN	97.82	21-10-25
244392/1	14-10-25	I	SUPPLIES	25.98	21-10-25
			Vendor Total	420.56	
Vendor - 000228	JET ICE LIMITED				
134391	14-10-25	I	RHCC - ICE PAINTING	3,738.04	21-10-25
			Vendor Total	3,738.04	
Vendor - 000237	K. SMART ASSOCIATES LIMITED				
38188	14-10-25	I	GAUNT-LAIDLAW MD	4,129.38	21-10-25
			Vendor Total	4,129.38	
Vendor - 000247	KINCARDINE COMMERCIAL PRINTING				
11423	14-10-25	I	BUSINESS CARDS	157.08	21-10-25
11434	14-10-25	I	VEHICLE INSPECTION FORMS	693.83	21-10-25
			Vendor Total	850.91	
Vendor - 000251	KINFARM TIRE				
IN141817	14-10-25	I	ED19 - TIRES	329.73	21-10-25
			Vendor Total	329.73	
Vendor - 000269	LLOYD COLLINS CONSTRUCTION LTD				
8254103	14-10-25	I	LUCKNOW YARD WASTE	3,494.53	21-10-25
			Vendor Total	3,494.53	

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Invoice Number	Invoice Entry Date	Type	Description	Invoice Net	Due Date
Vendor - 000274	LUCKNOW AUTO PARTS SUPPLY				
40945608	14-10-25	I	PWHG - SUPPLIES	214.50	21-10-25
40945908	14-10-25	I	PWHG - SUPPLIES	93.93	21-10-25
			Vendor Total	308.43	
Vendor - 000295	MARVIN FREIBURGER & SONS INC.				
129551	14-10-25	I	LFD - TRUCK REPAIRS	565.00	21-10-25
			Vendor Total	565.00	
Vendor - 000308	MICROAGE BASICS				
1932133	14-10-25	I	TRAIL CAMERA	14.75	21-10-25
43876	15-10-25	I	MICROSOFT/STORAGE/FIREWALL	2,496.77	21-10-25
566226	14-10-25	I	OFFICE SUPPLIES	97.47	21-10-25
566433	14-10-25	I	OFFICE SUPPLIES	272.49	21-10-25
566471	14-10-25	I	OFFICE SUPPLIES	25.82	21-10-25
566508	14-10-25	I	PW - SUPPLIES	195.80	21-10-25
566532	14-10-25	I	OFFICE SUPPLIES	32.37	21-10-25
566557	14-10-25	I	TECH SUPPORT - SETUP WORKSTATI	1,067.51	21-10-25
566878	15-10-25	I	OFFICE EQUIPMENT - MOUSE	66.53	21-10-25
566897	15-10-25	I	OFFICE EQUIPMENT - RISER/BOXES	603.16	21-10-25
567021	14-10-25	I	RHCC - SUPPLIES	36.85	21-10-25
567206	15-10-25	I	OFFICE SUPPLIES	36.80	21-10-25
567267	14-10-25	I	RHCC - SUPPLIES	2.66	21-10-25
567329	15-10-25	I	PLANNER	17.12	21-10-25
567358	15-10-25	I	TECH SUPPORT - SEPTEMBER	2,074.11	21-10-25
567534	15-10-25	I	OFFICE SUPPLIES	66.84	21-10-25
			Vendor Total	7,107.05	
Vendor - 000317	MINISTER OF FINANCE (OPP)				
420209250744051	10-09-25	C	APR- JUN CREDIT	-1,914.93	22-09-25
			Vendor Total	-1,914.93	
Vendor - 000323	MONTGOMERY FORD SALES LTD				
483712	14-10-25	I	EU19 - REPAIRS	1,134.17	21-10-25
			Vendor Total	1,134.17	
Vendor - 000334	MUNICIPALITY OF KINCARDINE				
0582238	14-10-25	I	SEMI HYDRANT INSTALLMENT 2	640.92	21-10-25
0582514	15-10-25	I	2025 REC AGREEMENT - DIF	463.80	21-10-25
582234	15-10-25	I	REC AGREEMENT Q4	27,735.80	21-10-25
			Vendor Total	28,840.52	
Vendor - 000350	ONTARIO CLEAN WATER AGENCY				
INV000000058190	14-10-25	I	WATER - JULY	21,219.02	21-10-25
INV000000058638	14-10-25	I	OPERATIONS - OCTOBER	75,468.73	21-10-25
INV00000058191	14-10-25	I	WW CAPITAL - JULY	7,216.90	21-10-25
			Vendor Total	103,904.65	
Vendor - 000371	POLLOCK ELECTRIC				
2509-682444	14-10-25	I	RFD - SUPPLIES	451.24	21-10-25
2509-682480	14-10-25	I	OFFICE SUPPLIES	42.91	21-10-25
2509-682520	14-10-25	I	PARKS SUPPLIES	11.29	21-10-25
2509-682531	14-10-25	I	RHCC - SUPPLIES	86.54	21-10-25
2509-682680	14-10-25	I	PWHG - SUPPLIES	54.17	21-10-25
2509-682998	14-10-25	I	GRASS SEED	67.79	21-10-25
2509-683286	14-10-25	I	HURON LANDFILL SUPPLIES	14.68	21-10-25

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Invoice Number	Invoice Entry Date	Type	Description		Invoice Net	Due Date
2509-683309	14-10-25	I	SEALANT		56.48	21-10-25
2510-683484	14-10-25	I	OCWA SUPPLIES		2,208.91	21-10-25
2510-683683	15-10-25	I	RHCC - SUPPLIES		9.02	21-10-25
				Vendor Total	3,003.03	
Vendor - 000375	PUROLATOR COURIER LTD.					
515210768	15-10-25	I	COURIER FEE		82.04	21-10-25
525147378	14-10-25	I	COURIER FEE		5.66	21-10-25
				Vendor Total	87.70	
Vendor - 000398	ROYAL CANADIAN LEGION BR 440					
20251014	15-10-25	I	RFD - WREATH		55.00	21-10-25
20251015	15-10-25	I	WREATH		140.00	21-10-25
				Vendor Total	195.00	
Vendor - 000495	TOWNSHIP OF HURON-KINLOSS					
62060	15-10-25	I	RHCC - Q3 WATER BILLING		305.13	21-10-25
				Vendor Total	305.13	
Vendor - 000522	WESTARIO POWER					
1014825 - Sept 25	15-10-25	I	76 PARK ST		64.29	21-10-25
				Vendor Total	64.29	
Vendor - 000530	WILLITS TIRE SERVICE					
52482	15-10-25	I	EP11 - TIRE		62.15	21-10-25
				Vendor Total	62.15	
Vendor - 000535	WORK EQUIPMENT LTD.					
062119	15-10-25	I	ETRK17 - REPAIRS		11,451.94	21-10-25
				Vendor Total	11,451.94	
Vendor - 000657	MIDWESTERN COMMUNICATIONS					
28127	15-10-25	I	ADVERTISING		565.00	21-10-25
28339	15-10-25	I	ADVERTISING		101.70	21-10-25
				Vendor Total	666.70	
Vendor - 000694	SMYTH WELDING & MACHINE SHOP					
59568	15-10-25	I	LFD - LOCKERS		2,938.00	21-10-25
				Vendor Total	2,938.00	
Vendor - 000832	C.T. ENVIROMENTAL LTD.					
7113	14-10-25	I	CAMERA - HURONVILLE/PENET		8,901.58	21-10-25
				Vendor Total	8,901.58	
Vendor - 000835	A.J.STONE COMPANY LTD					
194604	14-10-25	I	RFD - FACEPIECE		2,366.22	21-10-25
194703	14-10-25	I	RFD - FOAM		5,864.70	21-10-25
				Vendor Total	8,230.92	
Vendor - 000998	J&D SIGNS					
5280	14-10-25	I	PEDESTRIAN MAP SIGN		3,503.00	21-10-25
5292	14-10-25	I	RECYCLING BIN REMOVAL SIGNS		175.15	21-10-25
				Vendor Total	3,678.15	

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Unpaid Invoices At 15-10-25 By Invoice Entry Date for 01-01-25 to 15-10-25

Invoice Number	Invoice Entry Date	Type	Description	Invoice Net	Due Date
Vendor - 001008	SAVAGE BROS TREE SERVICES				
4619	14-10-25	I	TREE REMOVAL - LAKE RANGE/RHCC	3,729.00	21-10-25
			Vendor Total	3,729.00	
Vendor - 001084	STEMPSKI KELLY ASSOCIATES INC.				
HERITAGE 01	14-10-25	I	HERITAGE PLANNING-UP TO 25 SEP	7,646.33	21-10-25
			Vendor Total	7,646.33	
Vendor - 001124	S.T.O.P. RESTAURANT SUPPLY				
13017	14-10-25	C	CREDIT ON ACCOUNT	-65.91	21-10-25
30082	14-10-25	I	FAUCET WALLMOUNT	260.26	21-10-25
			Vendor Total	194.35	
Vendor - 001140	SNOBELEN AG INC				
923	15-10-25	I	BEACH CLEANING	9,556.51	21-10-25
			Vendor Total	9,556.51	
Vendor - 001149	HODGINS HOME HARDWARE				
107425	14-10-25	I	BOOK	1.12	21-10-25
107499	14-10-25	I	LFD - SUPPLIES	106.16	21-10-25
107502	14-10-25	I	HURON LANDFILL SUPPLIES	44.06	21-10-25
107515	14-10-25	I	PWKG - SUPPLIES	85.90	21-10-25
107548	14-10-25	I	PWKG - SUPPLIES	98.30	21-10-25
107581	14-10-25	I	PARKS - LIGHT	112.99	21-10-25
107589	14-10-25	I	LFH - BATTERIES	32.76	21-10-25
86933	14-10-25	I	LFD - KEYS	6.76	21-10-25
			Vendor Total	488.05	
Vendor - 001500	A & M TRUCK PARTS LTD				
1001234830	14-10-25	I	EG04 - BATTERY	553.70	21-10-25
			Vendor Total	553.70	
Vendor - 001623	POSTMEDIA NETWORK INC.				
IN301079	15-10-25	I	ADVERTISING - WINTER MAINT	275.72	21-10-25
IN301080	15-10-25	I	ADVERTISING - COMM COORIDINATO	551.44	21-10-25
IN301081	15-10-25	I	ADVERTISING - TAXES	551.44	21-10-25
IN301082	15-10-25	I	ADVERTISING - DRAINAGE	137.86	21-10-25
IN317986	15-10-25	I	ADVERTISING - PW FALLY HYDRANT	551.44	21-10-25
IN317987	15-10-25	I	ADVERTISING - BUILDING/PLANNIN	551.44	21-10-25
			Vendor Total	2,619.34	
Vendor - 001722	M&L SUPPLY, FIRE & SAFETY				
028368	14-10-25	I	LFD - SUPPLIES	10,704.76	21-10-25
028372	14-10-25	I	RFD - SUPPLIES	12,897.29	21-10-25
			Vendor Total	23,602.05	
Vendor - 001739	SANIGEAR				
20405	14-10-25	I	BUNKER SUIT RENTAL - SEPT	1,271.25	21-10-25
			Vendor Total	1,271.25	
Vendor - 001823	ELLIOTT CONSTRUCTION				
40453	14-10-25	I	TREE REMOVAL - LAKE RANGE/2ND	169.50	21-10-25
40488	14-10-25	I	ALGAE	197.75	21-10-25
			Vendor Total	367.25	

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Invoice Number	Invoice Entry Date	Type	Description		Invoice Net	Due Date
Vendor - 001862	LAKESIDE CHEVROLET BUICK GMC					
134473	14-10-25	I	EP23 - REPAIRS		125.37	21-10-25
				Vendor Total	125.37	
Vendor - 001887	STAGING CANADELL					
8004	15-10-25	I	LEG CAPS		62.15	21-10-25
				Vendor Total	62.15	
Vendor - 001951	BEER STORE; THE					
14567093	20-08-25	C	BAR STOCK		-9,105.74	20-08-25
9304721908	08-09-25	I	BAR STOCK		1,004.41	09-09-25
				Vendor Total	-8,101.33	
Vendor - 001978	ERAMOSA					
M2025-104-9	14-10-25	I	PRO FEE - AUG 23 - SEPT 19		815.72	21-10-25
				Vendor Total	815.72	
Vendor - 001987	PPE SOLUTIONS					
PPE13377	14-10-25	I	RFD - SUPPLIES		6,962.78	21-10-25
				Vendor Total	6,962.78	
Vendor - 002014	FERGUSON PLUMBING & HEATING					
29898	14-10-25	I	MURDOCH GLENN WELL		759.46	21-10-25
				Vendor Total	759.46	
Vendor - 002050	CANADA'S FINEST COFFEE					
IN002635	14-10-25	I	SUPPLIES		83.00	21-10-25
				Vendor Total	83.00	
Vendor - 002160	ONTARIO ONE CALL					
2025090168	14-10-25	I	MONTHLY SERVICE - SEPTEMBER		210.53	21-10-25
				Vendor Total	210.53	
Vendor - 002243	ENGLOBE CORP.					
00251243	14-10-25	I	GOUGH/ROSE/OUTRAM-MAR 7-AUG 31		7,345.00	21-10-25
				Vendor Total	7,345.00	
Vendor - 002362	FIRE MARSHALS PUBLIC FIRE SAFETY COUNCIL					
IN169649	14-10-25	I	TESTING POLES FOR ALARM SYSTEM		83.12	21-10-25
				Vendor Total	83.12	
Vendor - 002405	MR HEAT 'N COOL					
12867	14-10-25	I	RHCC - FURNANCE REPLACEMENT		5,198.00	21-10-25
12872	14-10-25	I	CONVERT RHCC TO NATURAL GAS		35,953.21	21-10-25
				Vendor Total	41,151.21	
Vendor - 002448	CULLIGAN WATER-CUST #0019171					
4643045	14-10-25	I	RENTAL		40.62	21-10-25
				Vendor Total	40.62	
Vendor - 002527	CINTAS CANADA LTD					
4245066596	14-10-25	I	MAT SERVICE		124.63	21-10-25
				Vendor Total	124.63	

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Invoice Number	Invoice Entry Date	Type	Description	Invoice Net	Due Date
Vendor - 002574	BARCLAY WHOLESALE				
S95822	14-10-25	I	RHCC - SUPPLIES	129.94	21-10-25
S95822-02	14-10-25	I	SUPPLIES	8.48	21-10-25
S96513	14-10-25	I	SOAP	6.78	21-10-25
S96610	14-10-25	I	RHCC - SUPPLIES	870.89	21-10-25
			Vendor Total	1,016.09	
Vendor - 002625	ECREW				
7687	14-10-25	I	WEB HOSTING - SEPT - NOV	203.40	21-10-25
			Vendor Total	203.40	
Vendor - 002630	OMEGA CONTRACTORS INC.				
20250930	14-10-25	I	GOUGH ST - PMT PRO NO. 2	275,400.40	21-10-25
			Vendor Total	275,400.40	
Vendor - 002699	TRY RECYCLING INC				
230784	15-10-25	I	MATTRESSES	1,098.83	21-10-25
			Vendor Total	1,098.83	
Vendor - 002709	EXCEL BUSINESS SYSTEMS				
305861	14-10-25	I	MONTHLY LEASE - OCTOBER	410.19	21-10-25
563886	14-10-25	I	METER READING - SEPTEMBER	375.73	21-10-25
			Vendor Total	785.92	
Vendor - 002752	BLYTH PRINTING INC				
52006	15-10-25	I	CARDS	89.06	21-10-25
			Vendor Total	89.06	
Vendor - 002789	1894 INC.				
1477	14-10-25	I	ANNUAL CONTRACT - WEATHER TRAC	3,672.50	21-10-25
			Vendor Total	3,672.50	
Vendor - 002813	J.D MACTAVISH TECHNOLOGIES				
25037	14-10-25	I	GIS SUPPORT - Q3	4,966.35	21-10-25
			Vendor Total	4,966.35	
Vendor - 002815	AIR AUTOMOTIVE TRACKING INC				
HKIN 1025	14-10-25	I	MONTHLY SERVICE - OCT	1,480.30	21-10-25
			Vendor Total	1,480.30	
Vendor - 002842	PBJ CLEANING DEPOT INC.				
44748	14-10-25	I	SALT	855.41	21-10-25
46565	15-10-25	I	SUPPLIES	63.56	21-10-25
			Vendor Total	918.97	
Vendor - 002987	ZAMBONI COMPANY LIMITED				
126734	15-10-25	I	PARTS	135.19	21-10-25
			Vendor Total	135.19	
Vendor - 003018	CENTRAL SQUARE TECHNOLOGIES				
446983	14-10-25	I	ANNUAL SERVICE	18,402.68	21-10-25
			Vendor Total	18,402.68	
Vendor - 003043	ATS CONTAINER SERVICES				

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Invoice Number	Invoice Entry Date	Type	Description		Invoice Net	Due Date
344794	15-10-25	I	SHIPPING CONTAINER		2,966.25	21-10-25
				Vendor Total	2,966.25	
Vendor - 003127	MIDWESTERN NEWSPAPER CORP					
27976	14-10-25	I	ADVERTISING		339.00	21-10-25
28531	15-10-25	I	ADVERTISING		327.70	21-10-25
				Vendor Total	666.70	
Vendor - 003380	UNIVERUS SOFTWARE CANADA INC					
INV-3147	15-10-25	I	ANNUAL ACCOUNTING SYSTEM		734.50	21-10-25
				Vendor Total	734.50	
Vendor - 003465	IRON MOUNTAIN					
KTCJ637	14-10-25	I	MONTHLY SERVICE - SEPT		234.35	21-10-25
				Vendor Total	234.35	
Vendor - 003503	EPCOR NATURAL GAS - 344 LAKE RANGE DR					
44450D01 - OCT 25	15-10-25	I	EPCOR NATURAL GAS - 344 LAKE R		38.84	21-10-25
				Vendor Total	38.84	
Vendor - 003520	FAIRMOUNT SECURITY SERVICES					
7860	14-10-25	I	RIPLEY FALL FAIR EVENT		2,174.12	21-10-25
				Vendor Total	2,174.12	
Vendor - 003521	FABWRIGHTS INDUSTRIAL					
2025-015-02	14-10-25	I	NEW COMPRESSOR GUARDS		3,583.61	21-10-25
				Vendor Total	3,583.61	
Vendor - 003524	SCAN TECH DIVISON OF SLING CHOKER					
202918	15-10-25	I	ANNUAL INSPECTION		3,204.57	21-10-25
				Vendor Total	3,204.57	
Vendor - 003525	EPCOR NATURAL GAS - 23 JESSIE ST					
25010B01 - OCT 25	15-10-25	I	EPCOR NATURAL GAS - 23 BLAKE S		51.63	21-10-25
				Vendor Total	51.63	
Vendor - 003526	EPCOR NATURAL GAS - 18 TAIN					
27540B01 -OCT 25	15-10-25	I	EPCOR NATURAL GAS - 18 TAIN ST		39.84	21-10-25
				Vendor Total	39.84	
Vendor - 003561	INNISFREE DESIGN					
1293	14-10-25	I	HOLIDAY PASS		904.00	21-10-25
				Vendor Total	904.00	
Vendor - 003592	BRANDT SECURITY INC					
4712177	14-10-25	I	EL11 - REPAIRS		231.76	21-10-25
				Vendor Total	231.76	
Vendor - 003623	NATIONAL TIME EQUIPMENT CO. LTD					
IN3066769	14-10-25	I	MONTHLY BILLING - SEPTEMBER		280.24	21-10-25
				Vendor Total	280.24	
Vendor - 003632	EPCOR NATURAL GAS - 518 HAMILTON 14770A01					
14770A01 - OCT 25	15-10-25	I	EPCOR NATURAL GAS - 518 HAMILT		38.84	21-10-25

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Invoice Number	Invoice Entry Date	Type	Description	Invoice Net	Due Date
			Vendor Total	38.84	
Vendor - 003633	EPCOR NATURAL GAS - 21 QUEEN - 25830B01				
25830B01 - OCT 25	15-10-25	I	EPCOR NATURAL GAS - 12 BLAKE S	57.09	21-10-25
			Vendor Total	57.09	
Vendor - 003645	EPCOR NATURAL GAS - 74 HURON - 24280B01				
24280B01 - OCT 25	15-10-25	I	EPCOR NATURAL GAS - 74 HURON S	38.84	21-10-25
			Vendor Total	38.84	
Vendor - 003655	EPCOR NATURAL GAS - 592 WILLOUGHBY ST				
21560A01 - OCT 25	15-10-25	I	EPCOR NATURAL GAS - 592 WILLOU	49.73	21-10-25
			Vendor Total	49.73	
Vendor - 003676	EPCOR NATURAL GAS - 12 BLAKE ST				
20270B01 - OCT 25	15-10-25	I	GAS	47.03	21-10-25
			Vendor Total	47.03	
Vendor - 003691	SEPOY TRADE SOLUTIONS				
5043	15-10-25	I	PLUMBING	402.99	21-10-25
5074	15-10-25	I	LFD - REPLACE BALLAST	2,482.60	21-10-25
5086	15-10-25	I	ST LIGHT PARKPLACE/PETUM/TUSCA	462.71	21-10-25
5203	15-10-25	I	PWLG - SHIELD ON TUBE HEATER	432.23	21-10-25
			Vendor Total	3,780.53	
Vendor - 003692	METROLAND MEDIA GROUP LTD				
7757250	15-10-25	I	DRAINAGE SUPERINTENDENT	340.13	21-10-25
			Vendor Total	340.13	
Vendor - 003695	ACACIA FINE CABINETRY LTD				
20250220	20-02-25	I	REFUND - SITE PLAN	96.63	20-02-25
			Vendor Total	96.63	
Vendor - 003712	AVENIR ENERGY - 88250028 - RHCC				
285396	08-10-25	I	SERVICE TO PUMP TANK	694.95	09-10-25
285397	08-10-25	I	SERVICE TO PUMP TANK	220.35	09-10-25
286437	08-10-25	C	PROPANE RETURNED	-414.22	09-10-25
286440	08-10-25	C	PROPANE RETURNED	-2,826.33	09-10-25
			Vendor Total	-2,325.25	
Vendor - 003764	CANADIAN FIRE & FLOOD LTD				
5049	14-10-25	I	PCCC - CLEANING - SEPT	929.44	21-10-25
5050	14-10-25	I	PCLH WASHROOMS - SEPT	1,661.10	21-10-25
			Vendor Total	2,590.54	
Vendor - 003768	DUNCOR ENTERPRISES INC				
2025034-HB RELEASE	14-10-25	I	PW2025-03-01 ASPHALT MICRO-SUR	74,445.20	21-10-25
			Vendor Total	74,445.20	
Vendor - 003776	AMAZING CONSTRUCTION LTD				
20250715	14-10-25	I	HURON/QUEEN SIDEWALKS PMT NO 4	22,183.57	21-10-25
			Vendor Total	22,183.57	
Vendor - 003805	EPCOR NATURAL GAS - 17 QUEEN ST				

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Invoice Number	Invoice Entry Date	Type	Description	Invoice Net	Due Date
25800B01 - OCT 25	15-10-25	I	EPCOR NATURAL GAS - 17 QUEEN S	333.73	21-10-25
			Vendor Total	333.73	
Vendor - 003816 BBA E & C INC.					
C020-INV00002371	14-10-25	I	CYBERSECURITY SUPPORT	3,672.50	21-10-25
			Vendor Total	3,672.50	
Vendor - 003817 TYMAT SOLUTIONS					
TMT2196	15-10-25	I	ELL PHOTOCONTROL	101.70	21-10-25
			Vendor Total	101.70	
			Total Unpaid	899,400.77	

The Corporation of the Township of Huron-Kinloss

Staff Report

Report Title: 2024 Audited Financial Statements

Date: Oct. 20, 2025 **Report Number: TRE-2025-47**

Department: Treasury **File Number:** C11 TRE 24

Prepared By: Christine Heinisch, Manager of Financial Services/Treasurer

Attachments: 2024 Auditor's report; 2024 Draft Consolidated Financial Statements

Recommendation:

THAT the Township of Huron-Kinloss Council hereby receives Report TR-2025-47 prepared by Christine Heinisch, Treasurer;

AND FURTHER approves the 2024 audited financial statements as presented.

Background:

The 2024 consolidated financial statements have been prepared by the Township's auditor Seebach & Company. Once approved, the statements are posted on the Township's website for the public.

Ms. Bridge has also provided a report for Council that highlights some of the key comparators over the last five years. Staff have outlined a summary of the key performance indicators below, to simplify the financial statements and provide an overall snapshot of the Township's financial health.

Discussion/Analysis/Overview:

Indicator 1: Accumulated Surplus (assets less liabilities) Reference Note 11/Page5

2020	2021	2022	2023	2024
$74,107,240	$77,259,923	$81,421,266	$93,544,670	$97,621,671

Results Achieved:

- Growth from prior year,
- $23.5 million total growth over five-year period,
- Maintain a positive position.

Indicator 2: Debt versus Reserves

Fiscal Year	Debt (note 7/pg 5)	Reserves (sch 1)	Ratio
2020	$179,424	$12,061,286	1:67.2
2021	$157,712	$14,774,839	1:93.7
2022	$118,170	$16,441,309	1:139
2023	$134,488	$15,718,089	1:117
2024	$103,116	$17,357,670	1:168

Results Achieved:

- Low Debt,
- Sufficient Reserves,
- Ratio exceeds recommended minimum of 1:1

Indicator 3: Tangible Capital Assets and Amortization

Fiscal Year	TCA (note 10/pg 5)	Amortization (pg 7)	Capital Budget
2020	$64,261,505	$2,666,762	$5.58 million
2021	$64,837,903	$2,803,224	$5.83 million
2022	$68,120,720	$2,898,596	$12.42 million
2023	$81,407,102	$3,077,242	$7.4 million
2024	$83,856,979	$3,541,100	$9.7 million

Results Achieved:

- Significant net book value indicates majority of assets are not nearing end of useful life,
- Increase in tangible capital assets (TCAs) demonstrates an investment in infrastructure,
- Investment in TCAs through capital budget is not less than amortization.

Financial Impacts:

The audited financial statements and the resulting analysis demonstrate the fiscal accountability to both the province and the public and confirm that the Township remains in a strong financial position.

Performance Measurement:

The Township of Huron-Kinloss remains in a strong financial position.

Strategic Area:

☐Embrace a thriving rural lifestyle
☐Prepare for Inclusive Growth
☐ Enhance Municipal Service Delivery
☒ Ensure Financial Stability

Strategic Goal: Commit to financial health and sustainability

Respectfully Submitted By:
Christine Heinisch, Manager of Financial Services/Treasurer

Report Approved By:
Jodi MacArthur, Chief Administrative Officer

TOWNSHIP OF HURON-KINLOSS
REPORT TO COUNCIL
For the year ended December 31, 2024

The financial statements are presented on a consolidated basis and, therefore, include the proportional share of the assets, liabilities, operating revenues and expenditures of the various joint boards which the Township of Huron-Kinloss belongs to.

Financial Indicators

	2024	**2023**	**2022** (not restated)	**2021**	**2020**
Cash	**11,070,926**	9,125,713	13,198,196	12,411,025	9,444,677
Taxes receivable (note 1)	**1,574,119**	1,364,774	1,048,835	1,004,275	1,190,431
Accounts receivable	**1,712,049**	3,472,173	2,008,114	940,945	1,182,280
Municipal drains in process	**3,540,289**	2,581,669	2,699,378	1,623,920	979,211
Prepaid expenses and inventory	**243,200**	396,213	188,636	158,068	142,224
Long-term receivables	**288,699**	373,522	336,150	438,494	522,987
Long-term investments	**400,000**	770,285	770,285	770,285	770,285
	18,829,282	18,084,349	20,249,594	17,347,012	14,232,095
Accounts payable	**2,477,721**	3,037,838	3,850,343	1,676,873	1,697,492
Deferred revenue (gas tax and development charges reserves)	**623,517**	927,877	1,653,906	1,661,210	1,184,928
Long-term debt attributed to long-term receivables	**103,116**	134,488	118,170	157,712	179,424
Asset retirement obligations	**1,644,202**	1,625,461			
Landfill closure and post closure liability			1,117,849	1,096,136	1,089,364
Post-employment benefits liability	**216,034**	221,117	208,780	242,061	229,854
	5,064,590	5,946,781	6,949,048	4,833,992	4,381,062
Net financial assets (note 2)	**13,764,692**	12,137,568	13,300,546	12,513,020	9,851,033
Tangible capital assets					
Net book value beginning of year	**81,407,102**	68,120,720	64,837,903	64,261,505	62,155,533
Restate opening balance re asset retirement obligations		335,468			
Purchases	**6,120,193**	16,312,038	6,373,226	3,460,458	4,882,498
Disposals and adjustments	**(129,216)**	(283,882)	(191,813)	(80,836)	(109,764)
Amortization	**(3,541,100)**	(3,077,242)	(2,898,596)	(2,803,224)	(2,666,762)
Net book value end of year	**83,856,979**	81,407,102	68,120,720	64,837,903	64,261,505
Accumulated surplus (note 3)					
Investment in capital assets	**83,856,979**	81,407,102	68,120,720	64,837,903	64,261,505
Unfunded capital assets - construction in process	**(2,139,231)**	(2,159,356)	(2,200,521)	(1,438,807)	(1,319,393)
Net investment in capital assets	**81,717,748**	79,247,746	65,920,199	63,399,096	62,942,112
Unfunded post-employment and asset retirement obligations	**(1,860,236)**	(1,846,578)	(1,326,629)	(1,338,197)	(1,319,218)
Reserves	**17,357,669**	15,718,089	16,441,309	14,774,839	12,061,286
Other surplus	**406,489**	425,413	386,387	424,185	423,060
	97,621,670	93,544,670	81,421,266	77,259,923	74,107,240

Note 1: Taxes receivable

	2024	2023	2022	2021	2020
Taxes receivable as percentage of total collected	5.40%	5.90%	5.00%	5.20%	5.40%

The municipality has maintained a low rate of arrears throughout the comparison period.

Note 2: Net financial assets
Net financial assets represent the net amount of cash and items that will eventually be turned into cash and indicates the extent of resources available to finance future operations.
The municipality has continued to increase net financial assets.

Note 3: Accumulated surplus
Total accumulated surplus indicates the resources available to provide future services.
Adequate reserves are an indicator of flexibility and ability to deal with contingencies.
The municipality has been able to increase investment in capital assets without incurring debt.

TOWNSHIP OF HURON-KINLOSS
REPORT TO COUNCIL
For the year ended December 31, 2024

Five Year Comparison of Operating Revenue Expenses	**2024 budget**	**2024 actual**	**2023 actual**	**2022 actual**	**2021 actual**	**2020 actual**
Revenue						
Taxation	10,951,613	**11,159,332**	10,327,707	9,576,787	9,126,621	8,844,497
Government transfers						
OMPF grant	1,134,700	**1,134,700**	1,197,100	1,121,700	1,051,700	1,055,600
CCBF (Gas tax) grant (becomes revenue when spent)	242,812	**622,222**	969,089	307,936	-	474,873
Municipal drains	13,300	**36,144**	208,452	21,243	16,931	1,560
OCIF	798,982	**798,982**	710,948	618,216	275,793	275,793
ICIP	-	**-**	2,803,442	802,375		
Other capital grants	75,000	**30,642**	303,594	318,568		
Skills Development funding	-	**32,553**	307,885	245,497	101,185	-
Digital Marketing grant	-	**-**	7,225	120,278	92,500	12,484
Modernization grant	-	**-**	3,356	162,169	49,330	45,027
County of Bruce contribution towards capital	143,000	**143,626**	-	-	-	-
Other government transfers	242,782	**289,712**	233,952	313,601	384,729	525,998
User fees						
Water and sewer	3,257,095	**3,319,633**	3,209,716	3,321,230	3,023,231	2,918,233
Garbage collection and disposal	794,578	**790,883**	698,967	784,472	763,885	641,988
Recreation	628,876	**766,323**	670,714	483,326	334,086	263,868
Municipal drains	-	**995,463**	337,414	1,110,348	689,933	555,062
Protective services permits and fees	510,100	**482,438**	544,143	485,059	567,220	413,446
Development charges earned	25,000	**11,897**	84,903	97,833	595,838	233,609
Other fees and charges	275,895	**311,574**	327,915	401,864	227,855	297,662
Other income						
Nuclear Waste Management	1,689,383	**1,689,383**	1,615,405	518,025	756,373	961,159
Bank interest and penalties on taxes	480,059	**715,501**	703,737	436,829	301,665	324,655
Gain (loss) on disposal of tangible capital assets	-	**(108,163)**	81,317	341,868	21,010	(101,406)
Tangible capital assets contributed by developer	-	**-**	4,569,533			**-**
Total revenue	21,263,175	**23,222,845**	29,916,514	21,589,224	18,379,885	17,744,108
Expenditures						
(line items exclude depreciation and capital)						
Council	272,114	**274,718**	260,295	185,851	175,029	179,729
Other general government	1,982,041	**1,770,674**	1,711,979	1,614,244	1,276,548	1,402,302
Fire	560,331	**588,682**	553,358	522,113	538,934	619,553
Policing	1,332,603	**1,323,977**	1,306,940	1,316,455	1,338,076	1,204,747
Conservation authority	255,045	**287,692**	286,152	212,924	199,085	196,469
Building, water quality, and other protective services	765,408	**795,282**	728,257	1,002,013	779,970	720,586
Roads and streetlights	3,550,663	**3,011,189**	3,089,988	2,836,543	2,496,477	2,588,499
Water and sewer	1,991,630	**2,092,854**	1,808,406	1,813,423	1,791,762	1,439,649
Waste collection and disposal	1,323,573	**1,470,304**	1,316,941	1,154,103	960,346	977,886
Cemeteries and other health and social services	50,990	**69,429**	57,896	60,070	48,011	61,866
Recreation	2,138,630	**1,932,240**	1,814,127	1,619,020	1,233,371	1,126,344
Municipal drains	42,200	**1,069,676**	567,260	1,147,756	727,817	581,333
Planning and development	1,139,294	**904,369**	1,029,789	1,056,340	839,573	730,837
Capital expenditures	8,435,000	**6,120,193**	16,312,038	6,373,226	3,460,458	4,882,498
Net transfers to (from) reserves	(2,576,347)	**1,639,578**	(684,886)	1,666,470	2,713,553	2,040,511
Total expenditures (budget basis)	21,263,175	**23,350,857**	30,158,540	22,580,551	18,579,010	18,752,809
Less: capital expenditures	(8,435,000)	**(6,120,193)**	(16,312,038)	(6,373,226)	(3,460,458)	(4,882,498)
net transfers to (from) reserves	2,576,347	**(1,639,578)**	684,886	(1,666,470)	(2,713,553)	(2,040,511)
Add: Amortization and writedown of capital assets		**3,541,100**	3,077,242	2,898,596	2,803,224	2,666,762
Add: increase (decrease) in asset retirement obligations/landfill liability		**18,741**	18,394	21,713	6,772	18,782
Add: increase (decrease) in sick leave liability		**(5,083)**	12,337	(33,281)	12,207	21,299
Total expenditures per financial statements	15,404,522	**19,145,844**	17,639,361	17,427,883	15,227,202	14,536,643
Net surplus (deficit) per financial statements	5,858,653	**4,077,001**	12,277,153	4,161,341	3,152,683	3,207,465

Township general surplus before consolidations and other accounting adjustments	882,421
Net income (loss) consolidated boards	(18,920)
Reverse transfers to (from) reserves	757,157
Tangible capital asset adjustments	2,449,877
Adjustments to unfunded assets/liabilities	6,466
	4,077,001

TOWNSHIP OF HURON-KINLOSS

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

SEEBACH & COMPANY
Chartered Professional Accountants

The Corporation of the Township of Huron-Kinloss
P.O. Box 130
21 Queen St.
Ripley, Ontario
N0G2R0

Phone: (519) 395-3735
Fax: (519) 395-4107

E-mail: info@huronkinloss.com
Website: http://www.huronkinloss.com

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MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying consolidated financial statements of The Corporation of the Township of Huron-Kinloss (the "Municipality") are the responsibility of the Municipality's management and have been prepared in accordance with Canadian public sector accounting standards, established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, as described in Note 1 to the consolidated financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded from loss, transactions are properly authorized and recorded, and reliable information is available on a timely basis for preparation of the consolidated financial statements. These statements are monitored and evaluated by the Municipality's management. Council meets with management and the external auditor to review the consolidated financial statements and discuss and significant financial reporting or internal control matters prior to their approval.

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

CORPORATION OF THE TOWNSHIP OF HURON-KINLOSS

Jodi MacArthur
CAO

Christine Heinisch
Treasurer

September 15, 2025

Seebach & Company
Chartered Professional Accountants

P.O. Box 758
41 Ontario Street
CLINTON, ONTARIO N0M 1L0
Tel:(519) 482-7979
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vbs@vbsca.ca

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the Township of Huron-Kinloss

Opinion

We have audited the accompanying financial statements of the Corporation of the Township of Huron-Kinloss ("the Entity"), which are comprised of the consolidated statement of financial position as at December 31, 2024 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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.

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 PSAB, 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 these financial statements.

Seebach & Company
Chartered Professional Accountants

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INDEPENDENT AUDITOR'S REPORT (continued)

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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Seebach & Company

Chartered Professional Accountants
Licensed Public Accountants

Clinton, Ontario
October 20, 2025

TOWNSHIP OF HURON-KINLOSS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31		2024	2023
Financial assets			
Cash and cash equivalents	Note 3	**11,070,926**	9,125,713
Taxes receivable		**1,574,119**	1,364,774
Accounts receivable		**5,252,338**	6,053,842
Long-term receivables	Note 4	**288,699**	373,522
Long-term investments	Note 5	**400,000**	770,285
		18,586,082	17,688,136
Liabilities			
Accounts payable and accrued liabilities		**2,477,721**	3,037,838
Deferred revenue	Schedule 2	**623,517**	927,877
Municipal debt	Note 7	**103,116**	134,488
Asset retirement obligations	Note 8	**1,644,202**	1,625,461
Post-employment benefits liability	Note 9	**216,034**	221,117
		5,064,590	5,946,781
Net financial assets		**13,521,492**	11,741,355
Non-financial assets			
Tangible capital assets	Note 10	**83,856,979**	81,407,102
Prepaid expenses		**233,000**	388,140
Inventory for resale		**10,200**	8,073
Accumulated surplus	Note 11	**$ 97,621,671**	$ 93,544,670

The accompanying notes are an integral part of these financial statements

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TOWNSHIP OF HURON-KINLOSS

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31		2024 Budget	2024 Actual	2023 Actual
Revenue				
Taxation for municipal purposes		10,951,613	**11,159,332**	10,327,707
User fees		5,491,544	**6,678,211**	10,443,305
Government transfers	Note 12	2,650,576	**3,088,581**	6,745,043
Other	Note 13	2,169,442	**2,296,721**	2,400,459
		21,263,175	**23,222,845**	29,916,514
Expenditure				
General government		2,254,155	**2,080,605**	2,026,822
Protection services		2,913,387	**3,195,789**	3,065,839
Roadways		3,550,663	**5,081,385**	4,883,131
Environmental services		3,315,203	**4,472,914**	3,886,313
Health services		50,990	**86,596**	75,036
Recreation and culture		2,138,630	**2,253,736**	2,104,399
Planning and development		1,181,494	**1,974,819**	1,597,821
		15,404,522	**19,145,844**	17,639,361
Annual surplus		5,858,653	**4,077,001**	12,277,153
Accumulated surplus beginning of year		$ 93,544,670	**$ 93,544,670**	$ 81,267,517
Accumulated surplus end of year		$ 99,403,323	**$ 97,621,671**	$ 93,544,670

The accompanying notes are an integral part of these financial statements

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TOWNSHIP OF HURON-KINLOSS

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31	2024 Actual	2023 Actual
Annual surplus	**4,077,001**	12,277,153
Amortization of tangible capital assets	**3,541,100**	3,077,242
Acquisition of tangible capital assets	**(6,120,193)**	(16,312,038)
Proceeds from sale of tangible capital assets	**21,053**	365,199
(Gain) loss on disposition of tangible capital assets	**108,163**	(81,317)
Decrease (increase) in prepaid expenses and inventory for resale	**153,013**	(207,577)
Increase (decrease) in net financial assets	**1,780,137**	(881,338)
Net financial assets beginning of year	**$ 11,741,355**	$ 12,622,693
Net financial assets end of year	**$ 13,521,492**	$ 11,741,355

The accompanying notes are an integral part of these financial statements

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TOWNSHIP OF HURON-KINLOSS

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31	2024	2023
Operating activities		
Annual surplus	**4,077,001**	12,277,153
Decrease (increase) in taxes receivable	**(209,345)**	(315,939)
Decrease (increase) in accounts receivable	**801,504**	(1,346,350)
Decrease (increase) in non-financial assets	**153,013**	(207,577)
Increase (decrease) in accounts payable	**(560,117)**	(812,505)
Increase (decrease) in deferred revenue	**(304,360)**	(726,029)
Increase (decrease) in asset retirement obligations	**18,741**	18,395
Increase (decrease) in post-employment benefits liability	**(5,083)**	12,337
	(105,647)	(3,377,668)
Non-cash charges to operations		
Amortization	**3,541,100**	3,077,242
Loss (gain) on disposal of capital assets	**108,163**	(81,317)
Working capital from operations	**3,649,263**	2,995,925
	7,620,617	11,895,410
Capital		
Acquisition of tangible capital assets	**(6,120,193)**	(16,312,038)
Proceeds from sale of tangible capital assets	**21,053**	365,199
Net investment in tangible capital assets	**(6,099,140)**	(15,946,839)
Investing activities		
Issuance of loans receivable	**-**	(123,545)
Repayments of loans receivable	**455,108**	86,173
Cash provided by (used for) investing activities	**455,108**	(37,372)
Financing activities		
Loan proceeds	**-**	52,000
Payments on long-term debt	**(31,372)**	(35,682)
Cash provided by (used for) financing activities	**(31,372)**	16,318
Increase (decrease) in cash position	**1,945,213**	(4,072,483)
Cash beginning of year	**9,125,713**	13,198,196
Cash end of year	**$ 11,070,926**	$ 9,125,713

The accompanying notes are an integral part of these financial statements

1. Accounting policies

Management responsibility

The consolidated financial statements of the Corporation of the Township of Huron-Kinloss are the representation of management prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant accounting policies adopted by the township are as follows:

a) Reporting entity

The consolidated financial statements reflect the financial assets, liabilities, operating revenue and expenditures, reserves and reserve funds and changes in investment in tangible capital assets of the reporting entity. The reporting entity is comprised of all organizations, committees and boards which are owned and controlled by the township. In addition to general government tax-supported operations, they include any water systems operated by the township and the township's proportionate share of joint local boards.

These consolidated financial statements include the proportional share of the financial position and operating activities of the following joint local boards:

Bruce Area Solid Waste Recycling - 12.42%
Mid-Huron Landfill Site Board - 4.9%
Saugeen Mobility and Regional Transit - 4.7%
Lucknow and District Fire Department Joint Board of Management - 50%
Lucknow Community Health Centre Board - 50%
Lucknow and District Joint Recreation Board - 50%

Inter-departmental and inter-organizational transactions and balances are eliminated.

The statements do not include trust funds that are administered for the benefit of external parties. The financial activity and position of the trust funds are reported separately.

b) Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting. Revenues are recognized as they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

c) Cash and cash equivalents

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and short term investments.

d) Long-term investments

Investments are recorded at cost plus accrued interest less amounts written off to reflect a permanent decline in value.

e) Non-financial assets

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

1. Accounting policies (cont'd)

e) cont'd

- Tangible capital assets

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

Category	Amortization Period	Capitalization Threshold
Land	Not applicable	$ 0
Land improvements	20 years	5,000
Buildings	30 years	5,000
Vehicles and equipment	5 - 20 years	5,000
Transportation roads infrastructure		
Road base and earthwork	100 years	25,000
Road surfaces	8 - 20 years	25,000
Bridges and culverts	40 - 80 years	25,000
Sidewalks	40 years	5,000
Water and sewer underground networks	75 years	25,000
Water and sewer plants and facilities	20 - 90 years	25,000

Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized. Asset retirement obligations are amortized using the same basis and useful life as the underlying asset.

The township has a capitalization threshold of $0 - $25,000 dependent on the category, so that individual tangible capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operational reasons. Examples of pooled assets are computer systems, equipment, furniture and fixtures.

- Contribution of tangible capital assets

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

- 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.

- Inventories

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

f) Pension and employee benefits

The township is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The township has adopted defined contribution plan accounting principals for this plan because insufficient information is available to apply defined benefit plan accounting principles. The township records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the plan for past employee service.

1. Accounting policies (cont'd)

g) Deferred revenue

Amounts received and required by legislation, regulation or agreement to be set aside for specific, restricted purposes are reported in the consolidated statement of financial position as deferred revenue until the obligation is discharged. These amounts will be recognized as revenues in the period in which related expenditures are incurred or service is performed.

h) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements, the reported amounts of revenue and expenditures during the period and the accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

i) Reserves for future expenditures

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital expenditures. Transfers to or from reserves are reflected as adjustments to the respective appropriated equity.

j) Asset retirement obligations

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use.

The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate.

Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

k) Amounts to be recovered in future years

Future years recoveries represent the requirement of the township to raise funds in subsequent periods to finance unfunded liabilities. A portion of the amounts to be recovered in future years will be recovered from deferred revenues earned.

l) Revenue recognition

- Tax levies

  Tax levies, based on assessment rolls issued by the Municipal Property Assessment Corporation and tax rates established by council, are recognized as revenue when the tax billings are issued.

- Government transfers

  Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria are met, and reasonable estimates can be made

- User fees and service charges

  Revenues are recognized when the services are performed or goods are delivered and there is a reasonable assurance of collection

- Investment income

  Revenue earned on operating surplus funds and reserves and reserve funds are recorded as revenue in the period earned.

1. Accounting policies (cont'd)

m) Financial instruments

Financial instruments consist of cash and cash equivalents, investments, taxes receivable, accounts receivable, long-term receivables, accounts payable and accrued liabilities and municipal debt. The township classifies all of its financial instruments as measured at amortized cost. Financial assets measured at cost are recognized initially at fair value plus any directly attributable transaction costs. The carrying amount is subsequently written down to net realizable value when an impairment loss is known and there is no reasonable prospect of recovery.

n) County of Bruce and school board transactions

The township collects taxation revenue on behalf of the County of Bruce and the school boards. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these entities are not reflected in these financial statements.

2. Change in Accounting Policy

Change in accounting policies: On January 1, 2024, the Municipality adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. As at December 31, 2024 the Township determined that the adoption of this new standard did not have a material impact on the amounts presented in the financial statements.

3. Cash

	2024	**2023**
Unrestricted	10,057,403	7,881,530
Restricted	623,517	927,876
Cash held by others	390,006	316,307
	$ 11,070,926	$ 9,125,713

4. Long-term receivables

The balance of the long-term receivables reported on the consolidated statement of financial position consists of the following:

	2024	**2023**
Property owners for capital costs, 4-5% interest, due 2025 through 2028	194,375	258,517
Tile drain loans receivable 6% - 8%, principal and interest payments, due 2025 through 2031	94,324	115,005
	$ 288,699	$ 373,522

Principal payments due in the next five years are as follows:

2025	76,599
2026	70,414
2027	57,381
2028	29,810
2029	24,234
Thereafter	30,261
	$ 288,699

5. Long-term investments

	2024	2023
Note receivable, Westario Power Inc.	-	370,285
Common shares, Westario Power Holdings Inc.	400,000	400,000
	$ 400,000	$ 770,285

The township owns 3.18% of the outstanding common shares of Westario Power Holdings Inc., a private company incorporated under the laws of the Province of Ontario. The shares have no fixed maturity dates and are generally not exposed to interest rate risk. The fair value of these shares is not practicable to determine in the absence of published market quotations.

6. Temporary borrowings

The township has an authorized line of credit at Meridian Credit Union. The outstanding amount as of December 31, 2024 was $ Nil (2023- $ Nil). The facility is secured by general borrowing by-laws.

7. Municipal debt

The balance of the long-term liabilities reported on the consolidated statement of financial position consists of the following:

	2024	2023
Trust fund loans, 4-5% interest, maturing in 2025 through 2028	8,792	19,483
Tile drain loans payable to Ministry of Finance, responsibility for payment of principal and interest charges have been assumed by individuals, 6% - 8%, due 2025 through 2033	94,324	115,005
	$ 103,116	$ 134,488

Principal payments due on debt in the next five years are as follows:

2025	19,539
2026	16,891
2027	15,075
2028	13,424
2029	7,926
Thereafter	30,261
	$ 103,116

8. Asset Retirement Obligations

The Municipality's financial statements include an asset retirement obligation for the Huron Landfill and the Kinloss Landfill. The related asset retirement costs are being amortized on a straight line basis.

The liability for the Huron Landfill has been estimated using a net present value technique with a discount rate of 2% (2023: 2%). The estimated total undiscounted future expenditures are $783,764 (2023:$783,764), with closure costs expected to begin in 2030 and liabilities expected to be fully settled in 2049.

The liability for the Kinloss Landfill has been estimated using a net present value technique with a discount rate of 2% (2023: 2%). The estimated total undiscounted future expenditures are $563,110 (2023: $563,110), with closure costs expected to begin in 2045 and liabilities expected to be fully settled in 2064.

The liability for the Municipality's share of the Mid-Huron Landfill has been estimated using a net present value technique with a discount rate of 2% (2023: 2%). The estimated total undiscounted future expenditures are $841,512 (2023: $841,512), which are to be incurred over 50 years. The liability is expected to be fully settled in 50 years. The Mid-Huron Landfill Site Board has set aside reserve funds to fund post closure costs of which the Municipality's share is $237,577 (2023: $236,539). The Municipality has set aside a further reserve of $3,700 (2023: $6,150).

8. Asset Retirement Obligations (cont'd)

The Municipality owns facilities which contain asbestos, and therefore, the Municipality is legally required to perform abatement activities upon renovation or demolition of these assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. The estimated total undiscounted future expenditures are $60,221 (2023: $60,221) and abatement activities are expected to be performed in the next 5 to 10 years. The liability has been estimated using a net present value technique with a discount rate of 2% (2023: 2%).

The Municipality owns a gravel pit and is legally required to rehabilitate the site upon depletion. The estimated total undiscounted future expenditures are $120,000 (2023: $120,000). The site is currently depleted and rehabilitation is expected to be performed in 2 years. The liability has been estimated using a net present value technique with a discount rate of 2% (2023: 2%).

The future liability is expected to be funded through budget allocations and reserves.

The carrying amount of the liabilities are as follows:

	Township-Owned Landfills	Share of Mid-Huron Landfill	Asbestos	Gravel Pit	Total
Asset retirement obligation as at December 31, 2023	$ 927,888	$ 531,480	$ 53,015	$ 113,078	$ 1,625,461
Increase due to accretion expense	18,561	10,630	1,060	2,262	32,513
Settlements and adjustments		(13,772)			(13,772)
Asset retirement obligation as at December 31, 2024	$ 946,449	$ 528,338	$ 54,075	$ 115,340	$ 1,644,202

9. Post employment benefits liability

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the township's employment. The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on termination, amounted to $216,034 as at the year end (2023: $221,117).

10. Tangible capital assets

Schedule 3 provides information on the tangible capital assets of the township by major class and by business segment, as well as for accumulated amortization of the assets controlled.

I) Contributed tangible capital assets

The township records all tangible capital assets contributed by external parties at fair value.

ii) Tangible capital assets recognized at nominal value

Certain assets have been assigned a nominal value of $1 because of the difficulty of determining a tenable valuation.

11. Schedule of accumulated surplus

The accumulated surplus consists of individual fund surplus/(deficit) amounts and reserve and reserve funds as follows:

	2024	2023
Invested in tangible capital assets		
Net tangible capital assets	83,856,979	81,407,102
Unexpended capital financing (Unfunded capital assets)	(2,139,231)	(2,159,356)
	81,717,748	79,247,746
Unfunded		
Asset retirement obligations	(1,644,202)	(1,625,461)
Post-employment benefits liability	(216,034)	(221,117)
Other surplus	406,489	425,413
	80,264,001	77,826,581
Reserves	17,357,670	15,718,089
Accumulated surplus	$ 97,621,671	$ 93,544,670

For additional information, see the Consolidated Schedule of Continuity of Reserves, Reserve Funds and Obligatory Deferred Revenue.

12. Government transfers

	2024	2023
Province of Ontario		
Ontario Municipal Partnership Fund	1,134,700	1,197,100
Ontario Community Infrastructure Fund	798,982	710,948
Investing in Canada Infrastructure Program (ICIP)	-	2,803,442
Ontario Trillium Fund	-	300,032
Municipal Modernization Program	-	3,556
Skills Development Fund	32,553	307,885
Ministry of Agriculture, Food & Rural Affairs - municipal drains	36,143	208,452
Other capital	30,642	-
Other operating	289,713	236,977
	2,322,733	5,768,392
Government of Canada		
Canada Community Building Fund	622,222	969,089
Other capital	-	3,562
Other operating	-	4,000
	622,222	976,651
Other municipalities - capital	143,626	-
Total government transfers	$ 3,088,581	$ 6,745,043

13. Other revenue

	2024	2023
Penalties and interest on taxation	179,537	162,253
Investment income	535,964	541,484
Nuclear Waste Management	1,689,383	1,615,405
Gain (loss) on disposal of capital assets	(108,163)	81,317
	$ 2,296,721	$ 2,400,459

14. Operations of school boards and county

Taxation levied for school board and county purposes are not reflected in the financial statements. The amounts transferred were:

	2024	2023
County of Bruce	$ 7,709,221	$ 7,033,720
School Boards	2,792,961	2,540,095

15. Trust funds

Trust funds administered by the township amounting to $136,695 (2023: $132,237) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of financial activities.

	2024	2023
Cemetery Care and Maintenance	$ 134,695	$ 130,237
MacKenzie Scholarship Trust Fund	2,000	2,000

16. Pension agreements

The township makes contributions to a multi-employer pension plan on behalf of 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. The amount contributed for the year was $272,776 (2023: $220,066) for current services and is included as an expenditure on the consolidated statement of financial activities.

The contributions to OMERS are expensed when contributions are due. Any pension surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the township does not recognize any share of the OMERS pension surplus or deficit.

17. Contractual obligation

The township has contracted with Ontario Clean Water Agencyfor the operation of certain water and sewage systems until December 2029 at an annual fee of $856,413. plus tax.

The township has contracted with Bruce Area Solid Waste Rec ycling for garbage collection until March 2026 at an annual fee of $194,593 plus tax.

18. Contingent liability

In the ordinary course of business, various claims and lawsuits are brought against the township. Because settlement amounts, if any, cannot be determined or because claims are expected to be within the township's insurance coverage, no provision has been made for the contingency in the financial statements.

19. Financial instrument risk management

Credit risk

The township is exposed to credit risk through its cash, trade and other receivables, loans receivable, and long-term investments. There is the possibility of non-collection of its trade and other receivables. The majority of the township's receivables are from ratepayers and government entities. For trade and other receivables, the township measures impairment based on how long the amounts have been outstanding. For amounts outstanding considered doubtful or uncollectible, an impairment allowance is setup.

Liquidity risk

Liquidity risk is the risk that the township will not be able to meet its financial obligations as they fall due. The township has a planning and a budgeting process in place to help determine the funds required to support the township's normal operating requirements on an ongoing basis. The township ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. To achieve this aim, it seeks to maintain an available line of credit balance as approved by the appropriate borrowing bylaw to meet, at a minimum, expected requirements.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect the township's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investments.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The township is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the variable rate of temporary borrowings and long-term liabilities and the value of fixed rate long-term liabilities.

There has been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure risks.

20. Budget amounts

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statement of change in net financial assets and operations for comparative purposes. The 2023 budget amounts for the Corporation of the Township of Huron-Kinloss approved by Council are unaudited and have been restated to conform to the basis of presentation of the revenues and expenditures on the consolidated statement of operations. As a result, the budget figures presented in the statements of operations and changes in net financial assets represent the budget approved by council with the following adjustments:

Approved budget annual surplus (deficit)	-
Add: Acquisition of tangible capital assets	8,435,000
Net transfers to reserves	(2,576,347)
Unfunded capital projects in process	-
Budgeted surplus reported on statement of operations	$ 5,858,653

21. Segmented information

The township is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of segments and the activities they encompass are as follows:

General government

General government is comprised of township council, administrative and clerk departments.

Protection services

Protection services department is comprised of police services, fire protection and protective inspection. The police services work to ensure the safety and protection of the citizens and their property. The fire department is responsible to provide fire suppression service, fire prevention programs and education. Protective inspection provides services related to the enforcement of building and construction codes.

Transportation services

Transportation services department is responsible for the delivery of public works services related to maintenance of roadway systems, winter control and street lighting.

Environmental services

Environmental services department consists of water, wastewater and solid waste disposal utilities. The department provides drinking water, collecting and treating wastewater, and providing collection disposal and waste minimization programs and facilities.

Health services

Health services department is responsible for maintaining the township's cemeteries and medical centre.

Social and family services

Social and family services department provides for child care services.

Recreation and cultural services

Recreation and cultural services department is responsible for the delivery and upkeep of all recreation programs and facilities including parks and library.

Planning and development

Planning and development services department provides planning, economic development and maintenance of the township's drains.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. In measuring and reporting segment revenue from transactions with other segments, inter-segment transfers are measured on the basis of the actual cost of services provided. Taxation and grants attributable to a number of segments have been allocated to those segments based on the budgeted net operating revenue for the year.

22. Government partnerships

The following summarizes the financial position and results of operations of the government partnerships. The Township of Huron-Kinloss' pro-rata share of these amounts has been reported in these financial statements using the proportionate consolidation method.

	Mid-Huron Landfill Site Board	Saugeen Mobility and Regional Transit	Bruce Area Solid Waste Recycling Association
Financial assets	5,024,147	183,842	1,901,664
Financial liabilities	10,825,557	282,484	434,979
Net financial asset (debt)	(5,801,410)	(98,642)	1,466,685
Non-financial assets	131,424	757,456	1,675,536
Accumulated surplus	(5,669,986)	757,456	3,142,221
Revenues	431,404	2,224,508	4,621,792
Expenses	307,153	2,084,925	4,194,831
Annual surplus (deficit)	$124,251	$ 139,583	$ 426,861

Mid-Huron Landfill Site Board is a partnership between the Town of Goderich, Township of Huron-Kinloss, Municipality of Central Huron, Municipality of Bluewater, Municipality of Huron East , Township of Ashfield-Colborne- Wawanosh and the Township of Huron-Kinloss to provide garbage disposal services. The landfill is now in the post closure rehabilitation stage.

Saugeen Mobility and Regional Transit (SMART) is a partnership between the Town of Hanover, The Town of Saugeen Shores, Municipality of Brockton, Municipality of West Grey, Municipality of Arran-Elderslie, Township of Southgate, Municipality of Kincardine and the Township of Huron-Kinloss to provide transportation services to the physically disabled. During the year, the township made payments to SMART of $40,968 (2023: $40,968) for transportation services.

Bruce Area Solid Waste Recycling Association (BASWRA) is a partnership between the Municipality of South Bruce Peninsula, the Municipality of Arran-Elderslie, the Town of Saugeen Shores, the Municipality of Kincardine, the Township of Huron-Kinloss and others to provide garbage, recycling and cardboard collection services. During the year, the township made payments to BASWRA of $219,678 (2023: $57,879) for garbage, recycling and cardboard collection services.

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TOWNSHIP OF HURON-KINLOSS

CONSOLIDATED SCHEDULE OF CONTINUITY OF RESERVES AND RESERVE FUNDS

Schedule 1

For the Year Ended December 31, 2024

	Balance, beginning of year	Revenues and contributions: Interest	Revenues and contributions: From Operations	Revenues and contributions: Other	Revenues and contributions: Total	Transfers: To Operations	Transfers: To Capital Acquisitions	Transfers: Total	**Balance, end of year**
Reserves									
for general government	1,018,621		486,289		486,289	272,910	670	273,580	**1,231,330**
for protection services	565,258				-	59,497	232,538	292,035	**273,223**
for transportation services	1,324,254		208,335		208,335		217,696	217,696	**1,314,893**
for water and sewer	4,423,881	41,918	885,001		926,919	17,743	716,294	734,037	**4,616,763**
for landfill sites and recycling	343,921		67,856		67,856	15,245		15,245	**396,532**
for health services	22,138	5,528	300,000		305,528			-	**327,666**
for social and family services	4,091				-	4,091		4,091	**-**
for recreation and cultural services	109,048		27,390		27,390			-	**136,438**
for planning and development	6,339		3,600		3,600	5,924		5,924	**4,015**
for capital projects	4,447,650		1,364,327		1,364,327	-	796,335	796,335	**5,015,642**
	12,265,201	47,446	3,342,798	-	3,390,244	375,410	1,963,533	2,338,943	**13,316,502**
Reserve funds									
for general government	1,218,316	53,200	129,818		183,018	165,632		165,632	**1,235,702**
for environmental services	2,001,708	101,193	551,398		652,591		82,735	82,735	**2,571,564**
MidHuron landfill	232,864		1,038		1,038			-	**233,902**
	3,452,888	154,393	682,254	-	836,647	165,632	82,735	248,367	**4,041,168**
	15,718,089	201,839	4,025,052	-	4,226,891	541,042	2,046,268	2,587,310	**17,357,670**

CONSOLIDATED SCHEDULE OF DEFERRED REVENUE

Schedule 2

For the Year Ended December 31, 2024

	Balance, beginning of year	Revenues and contributions: Interest	Revenues and contributions: From Operations	Revenues and contributions: Other	Revenues and contributions: Total	Transfers: To Operations	Transfers: To Capital Acquisitions	Transfers: Total	**Balance, end of year**
Canada Community Building Fund	590,086	59,847		246,305	306,152		622,222	622,222	**274,016**
Parklands and Development	337,791	16,933		6,656	23,589	11,879		11,879	**349,501**
	927,877	76,780	-	252,961	329,741	11,879	622,222	634,101	**623,517**

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Township of Huron-Kinloss
Consolidated Schedule of Tangible Capital Assets
For the Year Ended December 31, 2024

Schedule 3B

	General Government	Protection	Roads	Storm Sewers	Water and sewer	Waste collection,disposal	Health	Recreation and Cultural	Planning and Development	**Total Net Book Value 2024**	Total Net Book Value 2023
Cost											
Balance, beginning of year	1,131,050	4,305,874	51,578,294	10,452,013	53,647,608	1,494,665	627,110	9,230,952	25,435	**132,493,001**	117,263,875
Reallocations and adjustments	(11,787)							11,787		**-**	-
Additions during the year	16,139	637,140	3,163,625	509,338	883,643	40,472	603,907	265,929		**6,120,193**	16,312,038
Disposals during the year			(659,629)		(11,380)	(5,055)		(23,767)		**(699,831)**	(1,082,912)
Balance, end of year	1,135,402	4,943,014	54,082,290	10,961,351	54,519,871	1,530,082	1,231,017	9,484,901	25,435	**137,913,363**	132,493,001
Accumulated Amortization											
Balance, beginning of year	582,583	2,173,319	24,053,685	1,990,991	17,144,086	779,442	148,883	4,205,700	7,210	**51,085,899**	48,807,687
Reallocations and adjustments	(884)							884		**-**	-
Amortization during the year	40,296	200,156	1,883,960	183,615	846,353	47,985	16,874	321,088	773	**3,541,100**	3,077,242
Adjustments and accumulated amortization on disposals			(535,582)		(11,380)	(2,696)		(20,957)		**(570,615)**	(799,030)
Balance, end of year	621,995	2,373,475	25,402,063	2,174,606	17,979,059	824,731	165,757	4,506,715	7,983	**54,056,384**	51,085,899
Net Book Value	513,407	2,569,539	28,680,227	8,786,745	36,540,812	705,351	1,065,260	4,978,186	17,452	**$ 83,856,979**	$ 81,407,102

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Township of Huron-Kinloss
Consolidated Schedule of Tangible Capital Assets
For the Year Ended December 31, 2024

Schedule 3B

	General Government	Protection	Roads	Storm Sewers	Water and sewer	Waste collection,disposal	Health	Recreation and Cultural	Planning and Development	**Total Net Book Value 2024**	Total Net Book Value 2023
Cost											
Balance, beginning of year	1,131,050	4,305,874	51,578,294	10,452,013	53,647,608	1,494,665	627,110	9,230,952	25,435	**132,493,001**	117,263,875
Reallocations and adjustments	(11,787)							11,787		**-**	-
Additions during the year	16,139	637,140	3,163,625	509,338	883,643	40,472	603,907	265,929		**6,120,193**	16,312,038
Disposals during the year			(659,629)		(11,380)	(5,055)		(23,767)		**(699,831)**	(1,082,912)
Balance, end of year	1,135,402	4,943,014	54,082,290	10,961,351	54,519,871	1,530,082	1,231,017	9,484,901	25,435	**137,913,363**	132,493,001
Accumulated Amortization											
Balance, beginning of year	582,583	2,173,319	24,053,685	1,990,991	17,144,086	779,442	148,883	4,205,700	7,210	**51,085,899**	48,807,687
Reallocations and adjustments	(884)							884		**-**	-
Amortization during the year	40,296	200,156	1,883,960	183,615	846,353	47,985	16,874	321,088	773	**3,541,100**	3,077,242
Adjustments and accumulated amortization on disposals			(535,582)		(11,380)	(2,696)		(20,957)		**(570,615)**	(799,030)
Balance, end of year	621,995	2,373,475	25,402,063	2,174,606	17,979,059	824,731	165,757	4,506,715	7,983	**54,056,384**	51,085,899
Net Book Value	513,407	2,569,539	28,680,227	8,786,745	36,540,812	705,351	1,065,260	4,978,186	17,452	**$ 83,856,979**	$ 81,407,102

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Township of Huron-Kinloss

Segmented Information Schedule 4

For the Year Ended December 31, 2024

	General Government	Police Protection	Fire Protection	Inspections and controls	Other Protection	Roads and Street lights	Water and sewer	Waste Disposal	Health and social	Recreation and Culture	Zoning and Development	**Total 2024**	Total 2023
Revenue													
Taxation	11,159,332											**11,159,332**	10,327,707
User fees	37,948		30,836	447,180	35,258	56,770	3,316,562	790,883	43,671	793,553	1,125,550	**6,678,211**	10,443,305
Government transfers	1,216,246	8,274	-			1,447,129	-	162,704	143,626	30,642	79,960	**3,088,581**	6,745,043
Other	2,296,721											**2,296,721**	2,400,459
	14,710,247	8,274	30,836	447,180	35,258	1,503,899	3,316,562	953,587	187,297	824,195	1,205,510	**23,222,845**	29,916,514
Operating expenditure													
Wages, salaries and benefits	1,257,045	-	320,088	307,430	93,906	1,184,536	28,886	424,144	21,521	945,288	325,985	**4,908,829**	4,968,137
Contract services	463,381	1,322,375	104,218	44,484	583,560	864,554	1,745,133	559,140	15,627	297,781	925,709	**6,925,962**	5,291,276
Materials	319,883	1,602	164,376	45,683	7,911	964,720	318,837	502,436	32,573	689,584	722,353	**3,769,958**	4,302,706
Amortization	40,296	-	196,760	-	3,396	2,067,575	846,352	47,986	16,875	321,083	772	**3,541,095**	3,077,242
	2,080,605	1,323,977	785,442	397,597	688,773	5,081,385	2,939,208	1,533,706	86,596	2,253,736	1,974,819	**19,145,844**	17,639,361
Net revenue (expense)	12,629,642	(1,315,703)	(754,606)	49,583	(653,515)	(3,577,486)	377,354	(580,119)	100,701	(1,429,541)	(769,309)	**4,077,001**	12,277,153

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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the Township of Huron-Kinloss

Opinion

We have audited the accompanying financial statements of the Trust Funds of the Corporation of the Township of Huron-Kinloss ("the Entity"), which are comprised of the statement of financial position as at December 31, 2024 and the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2024, and the continuity of funds for the year then ended in accordance with Canadian public sector accounting standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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.

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 PSAB, 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 these financial statements.

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INDEPENDENT AUDITOR'S REPORT (continued)

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.

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

Seebach & Company

Chartered Professional Accountants
Licensed Public Accountants

September 15, 2025

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TOWNSHIP OF HURON-KINLOSS

TRUST FUNDS

STATEMENT OF CONTINUITY

	Total		Cemetery Perpetual Care		MacKenzie Scholarship Trust Fund	
For the Year Ended December 31	**2024**	2023	**2024**	2023	**2024**	2023
Balance beginning of year	**132,237**	127,287	**130,237**	125,287	**2,000**	2,000
Receipts						
Perpetual care	**4,458**	4,950	**4,458**	4,950	**-**	-
Interest earned	**6,708**	6,835	**6,608**	6,735	**100**	100
	11,166	11,785	**11,066**	11,685	**100**	100
Expenditure						
Transfers to cemetery	**6,608**	6,735	**6,608**	6,735	**-**	-
Scholarship	**100**	100	**-**	-	**100**	100
	6,708	6,835	**6,608**	6,735	**100**	100
Balance end of year	**$ 136,695**	132,237	**$ 134,695**	130,237	**$ 2,000**	2,000

BALANCE SHEET

	Total		Cemetery Perpetual Care		MacKenzie Scholarship Trust Fund	
As at December 31	**2024**	2023	**2024**	2023	**2024**	2023
Assets						
Cash	**132,012**	117,489	**132,012**	117,489	**-**	-
Investments, cost	**8,791**	19,483	**8,791**	19,483	**-**	-
Due from municipality	**2,500**	2,000	**500**	-	**2,000**	2,000
Liabilities						
Due to cemetery	**(6,608)**	(6,735)	**(6,608)**	(6,735)	**-**	-
Net assets	**136,695**	132,237	**134,695**	130,237	**2,000**	2,000
Trust fund balances	**$ 136,695**	132,237	**$ 134,695**	130,237	**$ 2,000**	2,000

TOWNSHIP OF HURON-KINLOSS

TRUST FUNDS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. Accounting Policies

Significant aspects of accounting policies adopted by the township are as follows:

a) Management responsibility

The financial statements of the Trust Funds are the representations of management. They have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing for municipalities and their related entities.

b) Basis of consolidation

These trust funds have not been consolidated with the financial statements of the Township of Huron-Kinloss.

c) Basis of accounting

Capital receipts and income are reported on the cash basis of accounting. Expenditures are reported on the cash basis of accounting with the exception of administration expenses which are reported on the accrual basis of accounting, which recognizes expenditures as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

d) Investments

Investments are recorded at cost less amounts written off to reflect a permanent decline in value and have a market value approximately equal to cost.

e) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Lucknow and District Fire Department Joint Board of Management, Members of Council, Inhabitants and Ratepayers of the participating municipalities

Opinion

We have audited the accompanying statement of operations of the Lucknow and District Fire Department Joint Board of Management ("the Entity") for the year ended December 31, 2024 and the accompanying notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the financial operations of the Entity as at December 31, 2024 in accordance with Canadian public sector accounting standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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.

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 PSAB, 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 these financial statements.

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INDEPENDENT AUDITOR'S REPORT (continued)

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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Seebach & Company

Chartered Professional Accountants
Licensed Public Accountants

Clinton, Ontario
October 20, 2025

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LUCKNOW AND DISTRICT FIRE DEPARTMENT JOINT BOARD OF MANAGEMENT

STATEMENT OF OPERATIONS

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
Revenue			
Operating contributions from participating municipalities			
Township of Ashfield-Colborne-Wawanosh	188,450	**185,120**	175,934
Township of Huron-Kinloss	188,450	**185,120**	175,934
Fire calls	-	**19,700**	27,700
County of Bruce Modified First Response grant	5,000	**5,000**	5,000
Other revenue	-	**26,091**	17,609
	381,900	**421,031**	402,177
Expenditure			
Salaries	230,000	**216,403**	238,907
Vehicle operation	14,000	**27,455**	39,146
Equipment	45,500	**47,994**	25,037
Hydrant repairs	4,000	**4,030**	3,840
Building maintenance	12,200	**23,815**	18,263
Dispatch service	22,000	**34,673**	9,625
Training	17,000	**10,100**	18,176
Telephone	2,000	**2,289**	2,218
Utilities	10,200	**11,622**	11,716
Insurance	14,000	**17,743**	12,060
Licences, fees, administration	11,000	**24,907**	23,189
	381,900	**421,031**	402,177
Annual surplus	$ 0	**$ 0**	$ 0

1. Accounting policies

The statement of operations of the Lucknow and District Fire Department Joint Board of Management is the representation of management prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant aspects of accounting policies adopted by the board are as follows:

a) Basis of accounting

i) Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting. Revenues are recognized as they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

ii) The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

2. Participating municipalities

Participating municipalities are the Township of Ashfield-Colborne-Wawanosh and the Township of Huron-Kinloss. The board conducts its operations using tangible capital assets owned by the participating municipalities.

3. Related party transactions

Board administration cost of $2,500 was paid to the Township of Huron-Kinloss (2023: $2,500).

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Lucknow Community Health Centre Board , Members of Council, Inhabitants and Ratepayers of the participating municipalities

Opinion

We have audited the accompanying statement of operations of the Lucknow Community Health Centre Board ("the Entity") for the year ended December 31, 2024 and the accompanying notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the financial operations of the Entity as at December 31, 2024 in accordance with Canadian public sector accounting standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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.

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 PSAB, 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 these financial statements.

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INDEPENDENT AUDITOR'S REPORT (continued)

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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Seebach & Company

Chartered Professional Accountants
Licensed Public Accountants

Clinton, Ontario
October 20, 2025

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LUCKNOW COMMUNITY HEALTH CENTRE BOARD

STATEMENT OF OPERATIONS

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
Revenue			
Rentals	24,490	**24,490**	23,714
Operating contributions from participating municipalities			
Township of Ashfield-Colborne-Wawanosh	6,320	**2,223**	553
Township of Huron-Kinloss	6,320	**2,223**	553
	37,130	**28,936**	24,820
Expenditure			
Maintenance	18,500	**13,909**	10,639
Utilities	7,330	**6,401**	6,101
Property taxes	5,800	**5,499**	5,304
Insurance	2,500	**2,627**	2,276
Administration	3,000	**500**	500
	37,130	**28,936**	24,820
Annual surplus	$ 0	**$ 0**	$ 0

1. Accounting policies

The statement of operations of the Lucknow Community Health Centre Board is the representation of management prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant aspects of accounting policies adopted by the board are as follows:

a) Basis of accounting

I) Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting. Revenues are recognized as they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

ii) The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

2. Participating municipalities

Participating municipalities are the Township of Ashfield-Colborne-Wawanosh and the Township of Huron-Kinloss. The board conducts its operations using tangible capital assets owned by the participating municipalities.

3. Related party transactions

During the year, the board paid property taxes of $5,304 (2023: $5,499) and water and sewer charges of $2,564 (2023: $2,330) to the Township of Huron-Kinloss, and $2,969 maintenance charges to the Township of Ashfield-Colborne-Wawanosh (2022: $2,790).

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Lucknow and District Joint Recreation Board , Members of Council, Inhabitants and Ratepayers of the participating municipalities

Opinion

We have audited the accompanying statement of operations of the Lucknow and District Joint Recreation Board ("the Entity") for the year ended December 31, 2024 and the accompanying notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the financial operations of the Entity as at December 31, 2024 in accordance with Canadian public sector accounting standards (PSAB).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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.

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 PSAB, 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 these financial statements.

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INDEPENDENT AUDITOR'S REPORT (continued)

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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Seebach & Company

Chartered Professional Accountants
Licensed Public Accountants

Clinton, Ontario
October 20, 2025

DRAFT

LUCKNOW AND DISTRICT JOINT RECREATION BOARD

STATEMENT OF OPERATIONS

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
Revenue			
Arena			
Ice rentals	128,000	**151,871**	121,011
Arena rentals	5,200	**5,905**	6,566
Bar sales	52,925	**60,844**	54,934
Public skating	7,000	**9,330**	9,450
Advertising boards	15,000	**15,600**	16,524
Grass cutting/watering	17,000	**20,249**	14,000
Grants	50,000	**51,159**	-
Donations and other revenue	6,726	**8,816**	12,418
	281,851	**323,774**	234,903
Recreation receipts			
Hockey insurance recovery	1,800	**1,760**	2,080
Skating program	7,500	**5,493**	9,210
Swimming pool	13,800	**17,849**	17,069
Baseball	15,000	**18,132**	18,564
Soccer	10,100	**15,665**	11,998
Daycamp	10,000	**13,581**	12,830
Other programs	1,000	**1,260**	-
	59,200	**73,740**	71,751
Total rentals and program revenue	341,051	**397,514**	306,654
Operating contributions from participating municipalities			
Township of Huron-Kinloss	387,487	**153,991**	174,575
Township of Ashfield-Colborne-Wawanosh	387,487	**153,991**	174,575
	774,974	**307,982**	349,149
Total revenue	1,116,025	**705,496**	655,803
Expenses			
Administration and general			
Salaries	197,000	**183,078**	180,647
Maintenance	56,200	**55,401**	40,137
Utilities	60,250	**65,497**	56,815
Insurance	25,000	**23,621**	19,877
Administration and training	34,800	**17,582**	28,043
	373,250	**345,179**	325,519
Arena and auditorium			
Salaries	144,900	**147,591**	122,967
Maintenance	374,200	**56,302**	26,981
Utilities	25,000	**16,678**	20,306
Bar purchases and profit share	47,250	**39,997**	40,585
	591,350	**260,568**	210,839
Recreation programs			
Skating program	2,500	**1,447**	2,449
Ball and soccer program	7,200	**4,947**	7,270
Daycamp program	9,350	**9,611**	8,321
Pool salaries	33,975	**21,398**	23,844
Pool expenses	32,600	**18,101**	22,937
Fitness program	800	**1,080**	-
Parks	65,000	**43,165**	54,624
	151,425	**99,749**	119,445
Total expenses	1,116,025	**705,496**	655,803
Annual surplus	$ 0	**$ 0**	$ 0

1. Accounting policies

The statement of operations of the Lucknow and District Joint Recreation Board is the representation of management prepared in accordance Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant aspects of accounting policies adopted by the board are as follows:

a) Basis of accounting

I) Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting. Revenues are recognized as they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

ii) The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

2. Participating municipalities

Participating municipalities are the Township of Ashfield-Colborne-Wawanosh and the Township of Huron-Kinloss. The board conducts its operations using tangible capital assets owned by the participating municipalities.

3. Related party transactions

Board administration cost of $ nil (2023: $5,000) was paid to the Township of Ashfield-Colborne-Wawanosh. Water and sewer fees of $6,600 (2023: $5,212) were paid to the Township of Huron-Kinloss.

The Corporation of the Township of Huron-Kinloss

Staff Report

Report Title: Audit Renewal Proposal 2025-2027
Date: Oct. 20, 2025 **Report Number: TRE-2025-48**
Department: Treasury **File Number:** C11 TRE 25
Prepared By: Christine Heinisch, Manager of Financial Services/Treasurer
Attachments: Audit quote 2025-2027

Recommendation:

THAT the Township of Huron-Kinloss Council hereby approves Report TRE-2025-48 prepared by Christine Heinisch, Treasurer;

AND FURTHER accepts the proposal of Seebach & Company, appointing the firm as municipal auditors for the fiscal years of 2025-2027 inclusive;

AND FURTHER authorizes the appropriate By-law coming forward as matters arising.

Background:

Seebach & Company, formerly known as Vodden, Bender & Seebach have been auditing the municipality's financial records, including preparation of the financial statements and financial information return (FIR) since amalgamation. Based on competitive pricing and excellent service, we have continued to renew their appointment.

Discussion/Analysis/Overview:

For the most recent fiscal year (2024) we paid $26,250.00 plus HST. The proposal for the next 3 years contains a modest increase of $750.00 for the first year and $1,000.00 per year for the subsequent years. Seebach & Company maintains highly qualified staff with a low turnover rate, so they are able to conduct our audit in an efficient manner, with little interruption to Township staff. They also handle the audit for the Township of Ashfield-Colborne-Wawanosh and this is an advantage for access to the financial records necessary to prepare the consolidated statements for the jointly managed boards and assets. I recommend acceptance of the proposal.

Financial Impacts:

We have informally surveyed other area municipalities and have found that our proposal is very competitive based on the size and scope of the audit. Many of the other municipal auditors do not include preparation of the FIR, which is a valuable service that would consume a great deal of staff time in addition to the professional fees. For these reasons, it is financially beneficial to accept the proposal of Seebach & Company to continue to provide audit services.

Performance Measurement:

Strategic Area:

☐Embrace a thriving rural lifestyle ☐ Enhance Municipal Service Delivery
☐Prepare for Inclusive Growth ☒ Ensure Financial Stability

Strategic Goal: Commit to financial health and sustainability

Respectfully Submitted By:
Christine Heinisch, Manager of Financial Services/Treasurer

Report Approved By:
Jodi MacArthur, Chief Administrative Officer

Seebach & Company

Chartered Professional Accountants

P.O. Box 758
41 Ontario Street
CLINTON, ONTARIO N0M 1L0
Tel:(519) 482-7979
Fax:(519) 482-5761
www.seebachandcompany
vbs@vbsca.ca

September 26, 2025

Christine Heinish Treasurer
Township of Huron-Kinloss
PO Box 130, 21 Queen St
Ripley, ON
N0G 2R0

Dear Christine:

Re: Audit fee proposal

Thank you for the opportunity to present our proposal.

Our proposed fee for preparation and audit of your Consolidated Financial Report and preparation of the Financial Information Return is $27,000. for 2025, $28,000. for 2026 and $29,000. for 2027 plus HST.

Auditing standards mandated by the Institute of Chartered Accountants regularly change requiring additional or amended procedures and documentation which affect time needed to complete the audit. The fee proposal reflects the requirement to comply with current auditing procedures.

Additional projects requested by the municipality or additional services required for changes in reporting standards would be in addition to the proposed fee for audit services.

Please contact us should you require additional information.

Yours truly
Seebach & Company
per:

The Corporation of the Township of Huron-Kinloss

BY-LAW No. 2025 – 106

Being a By-Law to Appoint Seebach and Company as Municipal Auditors for the Corporation of the Township of Huron-Kinloss

WHEREAS Section 8(1) and 9 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provide that the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues and has the capacity, rights, powers and privileges of a natural person for the purposes of exercising its authority under this or any other Act;

AND WHEREAS Section 296 of the Municipal Act, 2001, S.O. 2001, C. 25 requires a Municipal council to appoint auditors for the Corporation;

NOW THEREFORE the Council of The Corporation of the Township of Huron-Kinloss **ENACTS** as follows;

1. That The Corporation of the Township of Huron-Kinloss Council hereby appoints Seebach & Company Chartered Professional Accountants, as Auditors for the Corporation of the Township of Huron–Kinloss for the fiscal years of 2025-2027, inclusive
2. That the quote in the amount of $27,000 for 2025, $28,000 for 2026 and $29,000 for 2027 plus HST from Seebach & Company, Chartered Professional Accountants for auditing all records of the Corporation of the Township of Huron-Kinloss is hereby accepted.
3. That this by-law shall come into full force and effect upon its final passage.
4. That this by-law may be cited as the "Auditors Appointment 2025-2027 (Seebach and Company) By-law".

READ a FIRST and SECOND TIME this 20th day of October, 2025.

READ a THIRD TIME and FINALLY PASSED this 20th day of October, 2025.

________________________ Mayor

________________________ Clerk

By signing this by-law on October 20, 2025, Mayor Murray confirmed that they will not exercise the power to veto this by-law.

Ontario

Ministry of Health

Office of Chief Medical Officer of Health,
Public Health

Box 12
Toronto, ON M7A 1N3

Ministère de la Santé

Bureau du médecin hygiéniste en chef,
santé publique

Boîte à lettres 12

Communique #1: Update from the Special Advisor regarding work with the Board of Health for the Grey Bruce Health Unit

Date: Tuesday, October 7th

I am pleased to provide an update on my work as Special Advisor to the Chief Medical Officer of Health, Dr. Kieran Moore, in respect of the Grey Bruce Health Unit. To ensure the continued delivery of critical public health services, on August 14, 2025, the Chief Medical Officer of Health temporarily assumed the powers of the Board of Health under s. 77.1 of the *Health Protection and Promotion Act* to support operations.

As Special Advisor, my primary role, on behalf of Dr. Moore, is to work with the appointees to the Board of Health, staff at the Grey Bruce Health Unit, and municipal partners to develop and implement an Action Plan to build up the capacity for effective leadership, rebuild key relationships, and support long-term stability of the Board of Health/Health Unit.

Over the last few weeks, it has been my privilege to meet with current board appointees, health unit staff, and representatives from both Bruce and Grey Counties. My goal has been to better understand different perspectives and ideas. I want to thank all of those who have made time to meet with me for your support, candor, and commitment to moving forward together.

On October 3, 2025, I held the first of a series of consultations with governance partners, including current appointees to the Board of Health, representatives from the Office of Chief Medical Officer of Health, the Medical Officer of Health, at the Grey Bruce Health Unit, along with municipal leaders from both Counties as well as their Chief Administrative Officers.

At this meeting, we mapped out a strategy to move forward together to develop the comprehensive Action Plan needed to address the important findings documented through the independent assessment conducted under section 82 of the *Health Protection and Promotion Act*. In line with that strategy, we had a very good discussion about the skills that should be represented at a reconstituted Board of Health table to strengthen governance, accountability, and public confidence in the leadership of the Grey Bruce Health Unit.

I want to assure our community and partners that the important work of the health unit continues. I also want to acknowledge the positive commitment and support from both Counties for the continued delivery of public health services. I look forward to working closely with them and all the parties involved in public health here.

During this interim period, I am actively supporting Dr. Moore to make required decisions in his role in exercising the powers of the Board of Health. I want to reiterate that the Grey Bruce Health Unit remains fully operational. The dedicated professionals working at the Health Unit continue to deliver essential public health services with professionalism, compassion, and care.

I will write again soon to provide a second update. Thank you for all your work.

Jim Pine
Special Advisor to the Chief Medical Officer of Health

OntarioSheep
FARMERS

On behalf of Ontario's 2700 sheep farmers, I am reaching out to bring the growing issue of livestock predation in your region to your attention.

The financial cost of predation not only affects farmers, in terms of preventative measures, such as fencing and Livestock Guardian Dogs (LGD); it also costs Ontario taxpayers, with the Ontario Ministry of Agriculture, Food and Agribusiness (OMAFA) paying farmers over $1.5 million in the 2024 FY for losses of livestock caused by wildlife. This cost does not include the cost borne by municipalities and OMAFA in sending investigators out to farms and administering the program. Nor does this cover the costs of veterinarians to help animals maimed by predators to recover, the production losses of animals who are stressed from predation and the mental health toll predation takes on the farmer.

As you can see by the chart below, your county is in the top 10 for sheep losses to predation. Also, in the chart below, we have shared the economic contribution of sheep farming in your region to impart the importance of finding solutions to the problem of predation that will benefit everyone.

County	**Number of Sheep Kills in 2024**	**Owner Compensation**	**Economic Contribution to the Municipal Economy in 2024**
Grey	133	$39,366.20	$31.03 million
Prince Edward	119	$27,164.38	$9.5 million
Leeds & Grenville	55	$16,011.34	$8.1 million
Kawartha Lakes	53	$16,588.87	$12.7 million
Peterborough	42	$13,497.58	$11.7 million
Lanark	38	$11,053.14	$3.8 million
Northumberland	33	$8,797.34	$5.3 million
Durham Region	31	$9,852.30	$12.9 million
Huron	27	$10,242.06	$30.7 million
Bruce	25	$8,339.46	$25.7 million

Producers are compensated for livestock losses from predation through the Ontario Wildlife Damage Compensation Program (OWDCP), which is a valuable resource to livestock producers in Ontario and appreciated by our farmer members.

We encourage your municipality to continue providing inspections and compensation to farmers through this vital program in a timely manner.

There is another way your municipality can support your sheep farmers, and that is through your municipal dog control bylaws. Livestock Guardian Dogs (LGD) are the most common form of predation prevention control used by Ontario sheep producers. However, there are instances when municipal by-laws hinder the efficient use of LGDs on farming operations as the by-laws are intended primarily for dogs kept for companionship, breeding, or non-working purposes. We have reviewed work done by several Ontario municipalities where LGDs have been specifically addressed when creating or revising existing by-laws.

OSF wishes to work cooperatively with you to ensure that municipal bylaws take into consideration the use of LGD when developing their bylaws. We would be pleased to communicate with the appropriate municipal officials to review with you Ontario sheep producers' needs and concerns in this area.

Below are some of the primary areas of concern and suggested options for consideration by your municipality.

Add Definition of Livestock Guardian Dogs (LGDs) and Herding Dogs to By-laws
We propose that: "Livestock Guardian Dog" (LGD) be defined as a dog that works and/or lives with domestic farm animals (e.g. cattle, sheep, poultry) to protect them while repelling predators and is used exclusively for that purpose.

"Herding Dog" means a dog that has been trained and is actively being used in a bona fide farming operation for the purposes of controlling livestock on the farm.

There are different breeds of LGDs of which the most popular breeds in Ontario include Great Pyrenees, Akbash, Kuvasz, Maremma and Anatolian Shepherd and crosses between these breeds. Although not an exhaustive list, dogs generally used for herding include Border Collies, Australian Shepherds, Blue & Red Heelers and Huntaways.

Dog Registration/Licensing Requirements
Paying annual dog registration/license fees for numerous working farm dogs can become a significant cost for sheep producers. We urge municipalities to exempt LGDs and herding dogs from annual license fees as is done in many jurisdictions for assistance/service dogs and working police dogs. Reducing the annual cost of keeping LGDs, will increase the number of LGDs on farms, and likely reduce predation losses and the number of OWDCP compensation claims.

Requirement for Dogs to Wear a Collar and Tag
LGDs' instincts are to guard and follow the flock, sleeping and working outdoors in all kinds of weather. Collars can become snagged on branches or fences and become a skin irritant in hot or wet weather. We suggest that municipal by-laws allow owners to remove the collar and license tag (if applicable) from a guardian or herding dog while the dog is being actively used in farming practices provided that the owner uses an alternative means of identification linking the animal to the name and address of the owner, e.g. tattoo or microchip containing the required information.

Requirements for Kennel Licensing and/or Limitation on Number of Dogs Kept
In some areas bylaw requires a person with more than three dogs at the same premises to secure a kennel license. Coyotes are very smart and will lure the dogs away while the remaining coyotes kill the sheep or lambs from behind or will attack the dogs directly. It is not uncommon for farmers to have more than two LGDs, especially when they are training younger dogs. This is especially true in areas where there is heavy

predation. As well, larger sheep flocks in Ontario (several over 1500 animals), require numerous dogs to provide adequate protection especially where higher numbers of predators are present.
We would propose for your consideration that a person may keep more than three dogs at a premise without obtaining a kennel license provided:

- the person is keeping sheep (or other livestock) upon the same premises.
- the premises is on land that is zoned rural and agricultural.
- the person provides proof of producer registration issued in the name recorded by the Ontario Sheep Farmers, Beef Farmers of Ontario, or Ontario Goat.
- the dogs are registered/licensed annually in accordance with relevant municipal by-laws (if required) and that the dogs are LGDs and or herding dogs.

Running At Large
A dog shall not be running at large if it is an LGD and is on its owner's leased or owned property.

Barking Restrictions
LGD are exempt from barking restrictions if actively engaged in guarding livestock against predators. Under the Farming and Food Production Protection Act farmers are protected from nuisance complaints made by neighbours provided they are following normal farming practices. The use of LGD on sheep farms is a widely used practice in Ontario and other sheep producing jurisdictions.

Aggressive/ Dangerous Dog designation
LGD act aggressively and show aggression towards things they view as a threat to the livestock they are protecting. As such, an exemption, like that for police dogs should be considered.

Lucknow and District Fire Board Minutes

Date:	**May 22, 2025**
Time:	**7:00 pm**
Location:	**Electronic Meeting**

Members Present

Curtis Blake, Chair
Scott Gibson
Jim Hanna
Glen McNeil
Carl Sloetjes
Bill Vanstone

Staff Present
Jeff Bradley, Fire Chief
Jennifer White

1. Call to Order

The Chair called the electronic meeting to order at 7:00 p.m.

2. Disclosure of Pecuniary Interest

None disclosed.

3. Adoption of Minutes

Motion No.: 05/22/2025 LDFB - 01

Moved By Jim Hanna
Seconded By Bill Vanstone

That the minutes of the Lucknow & District Fire Board meeting of March 11, 2025 be approved as presented.

Carried

4. Financial Reports

4.1 Financial Report to April 30, 2025

Motion No.: 05/22/2025 LDFB - 02

Moved By Glen McNeil
Seconded By Carl Sloetjes

THAT the Lucknow and District Fire Board Financial Report to April 30, 2025 be received for information.

Carried

5. Staff Reports

5.1 Lucknow and District Fire Board Periodic Activities Report, FIR-2025-11

The Board inquired about how response times are tracked. The Fire Chief noted that all response times are tracked and the times are averaged to assess the department times against NFPA standards.

The Chief further discussed how response times can be impacted by a number of things, including the type of call, the distance of the call from the station, the time of the call, and other constraints such as dense vegetation or narrow roadways. The average lakeshore response time currently is just over the 14 minute NFPA standard.

The alternative recommended when response times are above the standard, is to have education prevention programs in place. The Fire department is working to expand these prevention programs through the lakeshore area.

Staff discussed the potential increase in complement to 30 for each station. At this time, only 26 are the complement at the Lucknow station, but can be increased to 30 if appropriate candidates are recruited.

Motion No.: 05/22/2025 LDFB - 03

Moved By Jim Hanna
Seconded By Scott Gibson

That the Lucknow & District Fire Board hereby receives for information Report LDFB-2025-03-11 prepared by Jeff Bradley, Fire Chief.

Carried

6. Information

7. New Business

The Board thanked the Fire Chief for work done as part of the Critical Incident Stress Team (CIST) in Bruce County. The Fire Chief provided information to the Board on the purpose and impact of the CIST. The Critical Incident Stress Team is used as peer support to debrief after serious incidents occur.

8. Meeting Schedule

The next regularly scheduled meeting of the Lucknow & District Fire Board is set for September 25, 2025.

9. Adjournment

Motion No.: 05/22/2025 LDFB - 04

Moved By Carl Sloetjes
Seconded By Scott Gibson

THAT the meeting adjourn at 7:14 p.m.

Carried

____

Chair

____

Secretary

Lucknow & District Joint Recreation Board

7:00 pm – Via Zoom

May 28, 2025

MINUTES

The Lucknow & District Joint Recreation Board met on the 28th day of May, 2025 at 7:00 p.m. through Zoom, an online video conferencing platform.

This meeting was held electronically as per the Township of Ashfield-Colborne-Wawanosh By-Law 83-2021, Section 3.10 which allows for Electronic Participation of Board Meetings.

MEMBERS

Larry Allison	(X)
Wayne Forster	(X)
Scott Gibson	(X)
Jim Hanna	(X) Arrived at 7:12 p.m.
Glen McNeil	(X)
Jennifer Miltenburg	(X)

OTHERS

Steve Bushell, Facility Manager / Recreation Co-ordinator	(X)
Mark Becker, CAO (Board Secretary)	(X)

1.0 CALL TO ORDER

Chairperson Larry Allison.

2.0 DISCLOSURE OF PECUNIARY INTEREST

None disclosed.

3.0 ADOPTION OF PREVIOUS MEETING MINUTES

3.1 Board Meeting Minutes – March 19, 2025

Moved by Wayne Forster
Seconded by Glen McNeil

ADOPTION OF MINUTES #1

THAT the Lucknow & District Joint Recreation Board hereby adopts the March 19, 2025 Meeting Minutes as written.

Carried.

4.0 DELEGATIONS

None.

5.0 REPORT OF THE CHAIRPERSON

Chairperson Larry Allison.

6.0 REPORT OF FACILITY MANAGER / RECREATION CO-ORDINATOR

6.1 Summer Youth Sports Camp Hirings

We have provided the Board with a copy of the report prepared by Facility Manager / Recreation Co-ordinator Steve Bushell in this regard.

STAFF COMMENTS: For your information purposes.

ACTION: Noted and filed.

6.2 Real Ice Water Treatment System

We have provided the Board with a copy of the report prepared by Facility Manager / Recreation Co-ordinator Steve Bushell in this regard.

STAFF COMMENTS: That the Board approves the purchase and installation of the Real Ice Water Treatment System in the total combined amount of $ 40,480 plus H.S.T., less the estimated grant in the amount of $ 7,128.42.

ACTION: The Board agree with the staff comments and adopted the following resolution.

Moved by Jennifer Miltenburg
Seconded by Scott Gibson

REAL ICE WATER TREATMENT SYSTEM #2

THAT the Lucknow & District Joint Recreation Board hereby approves the purchase and installation of the Real Ice Water Treatment System in the total combined amount of $ 40,480 plus H.S.T., less the estimated grant in the amount of $ 7,128.42.

Carried.

6.3 Ball Diamond Lights

We have provided the Board with a copy of the report prepared by Facility Manager / Recreation Co-ordinator Steve Bushell in this regard.

STAFF COMMENTS: That the Board accepts the price quoted by Sepoy Trade Solutions in the amount of $ 40,600 plus H.S.T. for the replacement of the Caledonia and Kinsmen Baseball Diamond Lights.

ACTION: The Board agree with the staff comments and adopted the following resolution.

Moved by Glen McNeil
Seconded by Jennifer Miltenburg

BALL DIAMOND LIGHTS #3 — THAT the Lucknow & District Joint Recreation Board hereby accepts the price quoted by Sepoy Trade Solutions in the amount of $ 40,600 plus H.S.T. for the Replacement of the Caledonia and Kinsmen Baseball Diamond Lights.

Carried.

6.4 Parking Lot Agreement

We have provided the Board with a copy of the report prepared by Facility Manager / Recreation Co-ordinator Steve Bushell along with a copy of the agreement in this regard.

STAFF COMMENTS: That the Board approves the Parking Lot Agreement between the Lucknow & District Joint Recreation Board and the Lucknow Agricultural Society, and furthermore authorizes the CAO (Secretary) and the Facility Manager to sign the agreement.

Staff further recommends the Board authorizes the CAO and Facility Manager to accept the appropriate quote received for paving the parking lot areas in the amount of up to $ 175,000.

ACTION: The Board agree with the staff comments and adopted the following resolution.

Moved by Glen McNeil
Seconded by Jennifer Miltenburg

PARKING LOT AGREEMENT WITH LAS #4 — THAT the Lucknow and District Joint Recreation Board approves the Parking Lot Agreement between the Lucknow & District Joint Recreation Board and the Lucknow Agricultural Society, and furthermore authorizes the CAO (Secretary) and the Facility Manager to sign the agreement.

Staff further recommends the Board authorizes the CAO and Facility Manager to accept the appropriate quote received for paving the parking lot areas in the amount of up to $ 175,000.

Carried.

7.0 ACCOUNTS

7.1 Revenue/Expenditure Report

Moved by Scott Gibson
Seconded by Jennifer Miltenburg

REVENUE/ EXPENDITURE REPORT #5 — THAT the Lucknow & District Joint Recreation Board hereby accepts the Revenue/Expenditure Report as presented.

Carried.

8.0 OTHER BUSINESS
(items to be brought forward to a future meeting)

9.0 IN-CAMERA / CLOSED SESSION

No items scheduled.

10.0 ADJOURNMENT

Historically, the Lucknow & District Joint Recreation Board does not meet during the months of July and August. However staff does not anticipate the need for a meeting in June. Therefore our next tentative meeting will be September 17, 2025.

Moved by Jim Hanna
Seconded by Wayne Forster

ADJOURN #6 THAT the Lucknow and District Joint Recreation Board do now adjourn to meet again on September 17, 2025 at 7:00 p.m. or at the Call of the Chairperson.

Carried.

~

APPROVED BY RESOLUTION
ORGINALLY SIGNED BY:

Chairperson, Larry Allison	Secretary, Mark Becker

SAUGEEN MOBILITY
and REGIONAL TRANSIT
Box 40 Walkerton, ON N0G 2V0
519-881-2504 1-866-981-2504

September 17, 2025

Dear Member Municipal Councils and CAOs,

Thank you for your continued partnership with Saugeen Mobility and Regional Transit (SMART). SMART continues to increase its rides capacity after the slowdown caused by COVID-19 (as evidenced in the attached report, an increase of 11% in rides in 2024 compared to 2023), and the company remains sound financially.

Throughout 2024, the SMART Board and management continued to review operations and practices to ensure effective and efficient service delivery. A few highlights from 2024:

1. SMART received two 7-passenger vans in 2024. They were funded by a grant from the federal government. SMART, as part of its asset management plan, received, in 2025, an additional two 7-passenger vans and eight wheelchair accessible minivans through a federal government grant.

2. SMART participated in talks to integrate operations between various transportation agencies in order to make transportation more efficient within Grey and Bruce Counties. The aim is to avoid situations where vans from different transportation agencies end up in the same parking lot, and to minimize "deadhead" (unbilled distance travelled to and from client's residence).

3. In May 2025, SMART sent an electronic copy of the financial statements to all member municipalities. Additionally, please find attached Ridership Statistic Summary January to December 2024.

Lastly, SMART management and its Board are working with the municipality of Kincardine toward a pilot project that would offer evening and Sunday rides to citizens with physical and/or mental challenges.

Sincerely,

SMART Board of Directors

RIDERSHIP STATISTICS SUMMARY - JANUARY TO DECEMBER 2024

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	CHANGE
ARRAN-ELDERSLIE	**2024**	257	269	271	470	314	207	117	208	278	334	312	192	3229	**14.83%**
	2023	167	181	206	148	213	196	159	179	202	282	356	523	2812	
BROCKTON	**2024**	248	315	300	311	227	304	383	442	356	338	460	390	4074	**20.07%**
	2023	149	164	222	263	276	309	345	396	267	386	324	292	3393	
CHATSWORTH	**2024**	105	94	58	122	99	68	114	75	146	85	60	61	1087	**-5.56%**
	2023	76	60	87	91	123	113	103	82	107	119	142	48	1151	
GREY HIGHLANDS	**2024**	42	36	26	38	36	58	17	36	67	51	28	28	463	**157.00%**
	2023	6	3	8	15	26	11	14	19	12	58	58	52	282	
HANOVER	**2024**	584	552	488	637	617	419	438	669	403	485	352	474	6118	**14.55%**
	2023	463	409	481	410	416	408	400	479	360	466	550	499	5341	
HURON-KINLOSS	**2024**	52	74	64	95	127	99	32	146	100	113	89	83	1074	**-23.34%**
	2023	119	72	111	136	119	106	116	143	109	134	118	118	1401	
KINCARDINE	**2024**	95	121	118	193	185	138	264	404	285	249	210	148	2410	**7.64%**
	2023	152	97	195	179	158	212	238	269	153	141	308	137	2239	
SAUGEEN SHORES	**2024**	330	383	347	514	447	433	359	266	337	379	334	232	4361	**-9.71%**
	2023	351	363	476	527	442	453	277	350	335	435	539	282	4830	
SOUTHGATE	**2024**	78	83	74	74	97	82	84	82	108	151	115	64	1092	**117.53%**
	2023	30	24	39	21	41	33	19	22	41	58	111	63	502	
WEST GREY	**2024**	207	197	250	282	307	358	250	246	251	319	318	212	3197	**17.88%**
	2023	216	183	220	207	243	233	232	300	257	229	260	132	2712	
SUB-TOTALS	**2024**	1998	2124	1996	2736	2456	2166	2058	2574	2331	2504	2278	1884	27105	**9.90%**
	2023	1729	1556	2045	1997	2057	2074	1903	2239	1843	2308	2766	2146	24663	
OTHER	**2024**	0	0	0	0	0	70	44	57	30	42	26	0	269	**23.39%**
	2023	0	0	0	0	0	38	34	30	0	38	78	0	218	
GREY-BRUCE STS	**2024**	51	69	54	73	70	50	0	0	88	116	101	42	714	**51.27%**
	2023	7	6	13	49	55	44	0	0	71	94	133	0	472	
TOTALS	**2024**	**2049**	**2193**	**2050**	**2809**	**2526**	**2286**	**2102**	**2631**	**2449**	**2662**	**2405**	**1926**	**28088**	**10.79%**
	2023	1736	1562	2058	2046	2112	2156	1937	2269	1914	2440	2977	2146	25353	

SAUGEEN MOBILITY
and REGIONAL TRANSIT

GENERAL BOARD MEETING MINUTES
Friday, June 20, 2025, 10:00 a.m.
Boardroom, 603 Bruce Rd 19, Walkerton, ON & via Zoom

Board Members Present: Kym Hutcheon, Deputy Mayor, Brockton, Chair
Ed McGugan, Councillor, Huron-Kinloss (past Chair)
Doug Townsend, Councillor, West Grey
John Divinski, Councillor, Saugeen Shores
Scott Mackey, Mayor, Chatsworth
Joel Loughead, Councillor, Grey Highlands
Monica Singh-Soares, Councillor, Southgate (via Zoom)
Warren Dickert, Deputy Mayor, Hanover
Mike Hinchberger, Councillor, Kincardine

Absent members: Jennifer Shaw, Deputy Mayor, Arran-Elderslie, Vice-Chair

Other members present: Stephan Labelle, Manager

1. Call to Order
The Chair called the meeting to order at 10:00 a.m.

2. Disclosure of Pecuniary Interest and Declaration of Conflict of Interest
None declared.

3. Approval of Agenda Motion
Motion Moved by John Divinski; Seconded by Doug Townsend.
That the agenda be accepted as presented.
Carried

4. Minutes of the Previous Meeting – May 16, 2025
Motion Moved by Ed McGugan; Seconded by Scott Mackey.
That the minutes from May 16, 2025 be approved as presented.
Carried

5. Business Arising from the Minutes
A. Partnership agreement and By-law June 2025
Revisions to the partnership agreement and Bylaw were discussed. The board agreed that the Manager will coordinate with Loucks & Loucks to finalize the partnership agreement and bylaws and present the finalized document for review at the September 12, 2025 meeting.
Motion Moved by Doug Townsend; Seconded by Warren Dickert.
That the Manager coordinate with Loucks & Loucks to finalize modifications on the Partnership agreement and By-law June 2025.
Carried

6. New Business

A. Meetings

The scheduling of meetings was discussed, and a consensus was reached regarding the preferred meeting times.

Motion Moved by Joel Loughead; Seconded by John Divinski.

That the monthly meetings be held on the second Friday of each month, at 10AM, starting with the September 2025 meeting.

Carried

B. Annual Letter

The letter sent annually to municipalities was presented and discussed. It was agreed to modify it slightly.

Motion Moved by Warren Dickert; Seconded by John Divinski.

That the annual letter be sent to the Partnership municipalities.

Defeated. This matter will be deferred until the September 2025 meeting.

C. Regional integrated software study

A study between Saugeen Mobility and Home & Community Support Services (HCSS) was discussed. The aim is to coordinate dispatching so that vehicles from both organizations don't end up in the same place.

Motion Moved by Ed McGugan; Seconded by Scott Mackey.

That the Manager of Saugeen Mobility and Regional Transit (S.M.A.R.T.), and the Chair, Board of Directors, have the authority to use Saugeen Mobility budget funds to a maximum of $500 and to go ahead with the RTSF planning project dealing with SMART/HCSS integrated software study. This includes signing cheques and entering into contract agreements with vendors.

Carried

7. Reports and Recommendations

A. Report on May 2025 operations

The May 2025 Operations Report indicated that a total of 2,679 rides were carried out. The report also showed that deadhead kilometers (51,162km) accounted for 133% of billed kilometers, reflecting an improvement of 1% in efficiency.

Motion Moved by Doug Townsend; Seconded by Mike Hinchberger.

That the report on May 2025 operations be accepted as presented.

Carried

8. Closed Session - none

9. Adjournment & Upcoming Meeting Date

Friday, September 12, 2025, 10:00 a.m.

Motion Moved by Scott Mackey; Seconded by Ed McGugan.

That the Board meeting be adjourned as of 11:25 a.m.

Carried

Kym Hutcheon, Chair

Stephan Labelle, Recording Secretary

SAUGEEN MOBILITY
and REGIONAL TRANSIT

GENERAL BOARD MEETING MINUTES
Friday, September 5, 2025, 3:30 P.M. via Zoom

Board Members Present: Kym Hutcheon, Deputy Mayor, Brockton, Chair
Jennifer Shaw, Deputy Mayor, Arran-Elderslie, Vice-Chair
Ed McGugan, Councillor, Huron-Kinloss (past Chair)
Doug Townsend, Councillor, West Grey
John Divinski, Councillor, Saugeen Shores
Scott Mackey, Mayor, Chatsworth
Joel Loughead, Councillor, Grey Highlands
Monica Singh-Soares, Councillor, Southgate
Warren Dickert, Deputy Mayor, Hanover
Mike Hinchberger, Councillor, Kincardine

Absent members: none

Other members present: Stephan Labelle, Manager

1. **Call to Order**
The Chair called the meeting to order at 3:30 P.M.

2. **Disclosure of Pecuniary Interest and Declaration of Conflict of Interest**
None declared.

3. **Approval of Agenda Motion**
Motion Moved by Scott Mackey; Seconded by John Divinski.
That the agenda be accepted as presented.
Carried

4. **Minutes of the Previous Meeting – June 20, 2025 – deferred to September 12, 2025 Board meeting**

5. **Business Arising from the Minutes – deferred to September 12, 2025 Board meeting**

6. **Correspondence - none**

7. **New Business**
A. South Bruce municipal contribution to SMART
A discussion on South Bruce's municipal contribution to SMART concluded by agreeing on $12,000.
Motion Moved by Ed McGugan; Seconded by Warren Dickert.
That the municipal contribution for South Bruce be set at $12,000.
Carried
B. Budget
Board members asked various questions about the proposed budget. The Manager responded to these questions, underscoring that the combination of higher client ride fees and increased municipal contributions will ensure that revenue objectives for 2026 are achieved.
Motion Moved by Doug Townsend; Seconded by Joel Loughead.

That the 2026 budget be approved as presented.
Carried

8. Reports and Recommendations – deferred to September 12, 2025 Board meeting

9. Closed Session - none

10. Adjournment & Upcoming Meeting Date
Friday, September 12, 2025, 10:00 a.m.
Motion Moved by Monica Singh-Soares; Seconded by Mike Hinchberger.
That the Board meeting be adjourned as of 3:58 P.M.
Carried

Kym Hutcheon, Chair

Stephan Labelle, Recording Secretary

SAUGEEN MOBILITY
and REGIONAL TRANSIT

GENERAL BOARD MEETING MINUTES
Friday, September 12, 2025, 10:00 a.m.
Boardroom, 603 Bruce Rd 19, Walkerton, ON & via Zoom

Board Members Present:
Kym Hutcheon, Deputy Mayor, Brockton, Chair
Ed McGugan, Councillor, Huron-Kinloss (past Chair)
Jennifer Shaw, Deputy Mayor, Arran-Elderslie, Vice-Chair (via Zoom)
Doug Townsend, Councillor, West Grey
John Divinski, Councillor, Saugeen Shores
Scott Mackey, Mayor, Chatsworth
Joel Loughead, Councillor, Grey Highlands (via Zoom)
Monica Singh-Soares, Councillor, Southgate (via Zoom)
Warren Dickert, Deputy Mayor, Hanover
Mike Hinchberger, Councillor, Kincardine

Absent members: none

Other members present: Stephan Labelle, Manager

1. Call to Order
The Chair called the meeting to order at 10:00 a.m.

2. Disclosure of Pecuniary Interest and Declaration of Conflict of Interest
None declared.

3. Approval of Agenda Motion
Motion Moved by John Divinski; Seconded by Mike Hinchberger.
That the agenda be accepted as amended.
Carried

4. Minutes of the Previous Meeting – June 20, 2025
Motion Moved by Scott Mackey; Seconded by Doug Townsend.
That the minutes from June 20, 2025 be approved as presented.
Carried

5. Minutes of the Previous Meeting – September 5, 2025
Motion Moved by Joel Loughead; Seconded by Jennifer Shaw.
That the minutes from September 5, 2025 be approved as presented.
Carried

6. Delegation - none

7. Business Arising from the Minutes

A. Partnership agreement and By-law June 2025

Motion Moved by Ed McGugan; Seconded by John Divinski

That the partnership agreement and By-Law discussions be deferred until the October 10, 2025 Board meeting

Carried

Motion Moved by Ed McGugan; Seconded by Mike Hinchberger

That the By-Law, on page 5 of 13, be changed from “time to time” to “yearly” and that the annual meeting stay in the document.

Carried

B. Letter to the Public Guardian and Trustee and Articles of Amendment – deferred until the October 10, 2025 Board meeting.

Motion Moved by Ed McGugan; Seconded by John Divinski

That the partnership agreement and By-Law discussions be deferred until the October 10, 2025 Board meeting

Carried

C. Agreement between Kincardine and Saugeen Mobility

The Manager presented two documents pertaining to the enhanced service agreement, along with a draft letter addressed to Kincardine Council. The Board agreed that these documents were satisfactory and should be forwarded to Kincardine’s Chief Administrative Officer.

Motion Moved by Mike Hinchberger; Seconded by Ed McGugan

That both agreement options and letter to Council be sent by the Manager to Kincardine’s Chief Administrative Officer (CAO) for consideration.

Carried

8. **Correspondence** - none

9. New Business

A. Host Municipality

Motion Moved by Ed McGugan; Seconded by John Divinski.

That the host municipality discussion be deferred until the October 10, 2025 Board meeting, where a draft letter for the Chair’s signature will be presented to the Directors for consideration.

Carried

B. Annual Letter

The letter sent annually to municipalities was presented and discussed. It was agreed to modify it slightly.

Motion Moved by Mike Hinchberger; Seconded by Ed McGugan.

That the annual letter be sent to all SMART municipalities as amended.

Carried

C. Report on Chatsworth fee per kilometer and municipal contribution

The Manager presented the report and explained that further study should be carried out to clarify what the fee per kilometer should be for all municipalities.

Motion Moved by Monica Singh-Soares; Seconded by Jennifer Shaw.

That the Manager carry out an evaluation of the fee per kilometer and the municipal contribution for each SMART participating municipality.

Carried

D. SMART policies

The Board directed the Manager to review all policies and ensure that they are up-to-date.

10. Reports and Recommendations

A. Report on June and July 2025 operations

The June 2025 Operations Report indicated that a total of 2,659 rides were carried out. The report also showed that deadhead kilometers (47,484km) accounted for 133% of billed kilometers. The July 2025 Operations Report indicated that a total of 2,579 rides were carried out. The report also showed that deadhead kilometers (48,209km) accounted for 127% of billed kilometers.

Motion Moved by Doug Townsend; Seconded by Warren Dickert.

That the report on June and July 2025 operations be accepted as presented.

Carried

11. Closed Session - none

12. Adjournment & Upcoming Meeting Date

Friday, October 10, 2025, 10:00 a.m.

Motion Moved by Monica Singh-Soares; Seconded by John Divinski.

That the Board meeting be adjourned as of 11:43 a.m.

Carried

Signed by:
kym hutcheon 10/15/2025
867687BC6570420...
Kym Hutcheon, Chair

DocuSigned by:
Stephan Labelle 10/15/2025
A619F2DFE17F488...
Stephan Labelle, Recording Secretary

Saugeen Valley Conservation Authority

Minutes – Board of Directors Meeting

Date:	Thursday July 17, 2025, 1:00 p.m.
Location:	1078 Bruce Rd 12, Formosa, ON, N0G 1W0 and hybrid
Chair:	Tom Hutchinson
Members present:	Barbara Dobreen, Sue Paterson, Moiken Penner, Jennifer Prenger (virtual), Larry Allison, Bill Stewart, Paul Allen, Steve McCabe, Kevin Eccles, Dave Myette, Bud Halpin, Greg McLean, Mike Niesen Larry Allison left the meeting at 2:55 p.m., Moiken Penner left the meeting at 3:51 p.m.
Members absent:	Peter Whitten
Staff present:	Erik Downing, Donna Lacey, Matt Armstrong, Jody Duncan, Ashley Richards, Don Moss, Katie Thomas, Adam Chalmers

The meeting was called to order at 1:01 p.m.

1. Land Acknowledgement – read by Larry Allison

We begin our meeting today by respectfully acknowledging the Anishinaabeg Nation, the Haudenosaunee, the Neutral, and the Petun peoples as the traditional keepers of this land. We are committed to moving forward in the spirit of reconciliation with First Nations, Métis, and Inuit peoples.

2. Adoption of Agenda

Motion #G25-48
Moved by Steve McCabe
Seconded by Bill Stewart
THAT the agenda for the Saugeen Valley Conservation Authority meeting, July 17, 2025, be adopted as amended.

Carried

3. Declaration of Pecuniary Interest

There were no declarations of pecuniary interest relative to any item on the agenda.

4. Adoption of Minutes

4.1 Authority meeting – May 15, 2025

Motion #G25-49
Moved by Larry Allison
Seconded by Paul Allen

THAT the minutes of the Saugeen Valley Conservation Authority meeting, May 15, 2025, be adopted as presented.

Carried

5. Delegation – Dan Timbers, Varney Conservation Area

Dan Timbers, a community member, provided a delegation to the Board expressing public interest in contributing to a long-term solution for Varney Conservation Area. He reported that a community meeting had been held, during which participants indicated support for enhancing the property's appeal to visitors and expressed willingness to explore fundraising, charitable status, or partnership opportunities to support maintenance or acquire the property.

Mr. Timbers was thanked for his presentation.

6. Matters Arising from the Minutes – none

7. New Business

7.1 Correspondence – Town of Puslinch, Town of Parry Sound

Correspondence related to Bill 5, with resolutions from the respective councils of the Town of Puslinch and the Town of Parry Sound.

7.2 GM-2025-05: SVCA Operational Plan

The GM/S-T highlighted portions of the SVCA operational plan, noting that Hearing Training would be complete as of that morning, Low Water program is underway as well as a Critical Failure plan. Director Eccles inquired why Varney Conservation Area was still on the list for an application, and it was explained that this item needs to be updated to reflect current board direction. Manager Lacey clarified that, as per Board direction, there is no current direction for staff to undertake upgrades at the property, which remains under the standard maintenance program for the conservation area as a non-revenue park.

7.3 GM-2025-06 Program Report

Directors Halpin, Stewart, and Prenger expressed appreciation for staff efforts and their commitment to conservation and community engagement. Director Eccles raised concern regarding the alignment of community events with the Authority's mandate and inquired about the presence of six SVCA vehicles in the parking lot. Director Dobreen called a point of order.

Chair Hutchinson advised that staff could prepare a report for the Board addressing director questions related to SVCA's mission, mandate, strategic direction, and the classification of Category 1, 2, and 3 programs and services.

7.4 Ward and Uptigrove Health and Safety Presentation – Jenn Goertzen

Senior HR Specialist Jenn Goertzen (Ward and Uptigrove Human Resources Solutions) provided an update on the final draft deliverables for the SVCA Organizational Health and Safety Redevelopment Project. She reported that the Joint Health and Safety (JHSC) course had been revised, efforts are underway to reduce administrative burden, and the JHSC committee is performing well. Project deliverables include a new employee handbook, standard operating procedures (SOPs), and various supporting documents.

Discussion followed regarding the absence of dedicated HR staff at SVCA and who is ultimately responsible for document ownership. Goertzen advised that a single administrative owner should be designated for records management purposes, to ensure consistency with AODA and language standards.

Director McLean commented that the project provides a strong foundation and emphasized that health and safety is a shared responsibility among all staff. Director McCabe asked how the project aligns with other conservation authorities and Conservation Ontario. Goertzen confirmed that the project reflects current best practices and that external models are considered as appropriate.

Director Dobreen asked whether staff find the new policies easy to follow. The General Manager/Secretary-Treasurer responded that staff had completed an initial review and that documents had been simplified, with ongoing engagement. Director Dobreen noted the importance of continued staff involvement.

Director Myette inquired about the inclusion of the right to refuse work. Goertzen explained that while SOPs address work refusal procedures, it is not established as a standalone policy.

7.5 EPR-2025-08: Permits Issued for Endorsement

Manager Armstrong presented 56 permits issued between May 1 and July 2, 2025 for endorsement by the Board.

Director Halpin inquired about permit processing times. Manager Armstrong confirmed timelines remain consistent, and the GM/S-T noted that permit processing statistics are summarized in an annual report to the Board. Director Myette inquired about the permit refusal process. Staff explained that the pre-consultation process plays a key role in identifying potential issues early. Applicants whose proposals are unlikely to be approved typically do not proceed.

Director Dobreen requested confirmation that SVCA staff do not refuse permits. Manager Armstrong confirmed that permits can only be declined by the SVCA board of directors. Director Dobreen inquired why townships are no longer listed in the permit endorsement table. Manager Armstrong explained that the new content management system used to generate the report references municipalities rather than townships, and that the system significantly improves efficiency for the department.

Motion #G25-50
Moved by Larry Allison
Seconded by Paul Allen
THAT SVCA permit applications 25-047 to 25-101 as approved by staff, be endorsed by the SVCA Board of Directors.

Carried

7.6 LAN-2025-05: Forest Management Plan

Staff were directed to draft an updated 20-year Forest Management Plan, gather stakeholder and public feedback, and return a revised draft to the Authority for approval.

Manager Lacey confirmed no external consultants are required and that the plan will follow provincial standards. She noted the Managed Forest Tax Incentive Program and Conservation Lands Tax Program benefit SVCA. In response to questions, she confirmed fire risk exists but is mitigated by firebreaks, landscape features, and species mix across SVCA lands.

Motion #G25-51
Moved by Steve McCabe
Seconded by Bill Stewart
THAT staff be directed to draft an updated 20-year Forest Management Plan; AND THAT, staff be directed to gather stakeholder and public feedback on the draft plan; AND FURTHER THAT, staff bring a revised draft to the Authority for consideration and approval.

Carried

7.7 WR-2025-04: Collaborative Water Data Viewer

Flood Forecasting and Warning Coordinator Duncan provided an overview of the Collaborative Water Data Viewer (CWDV), developed by the Upper Thames River Conservation Authority and made available through the Western Ontario Data Hub at no additional cost to SVCA. The platform provides public and municipal access to real-time data from SVCA's hydrometric network, including water levels, air temperature, and precipitation. A demonstration of the tool was given. Future training for municipal staff is planned, along with potential expansion to include water quality and groundwater data.

7.8 Other Business

The GM-S-T informed the SVCA Board of Directors that an updated agreement between the SVCA and the Children's Safety Village is underway, and will be in place before expiry.

7.9 Closed Session

Motion #G25-52
Moved by Bud Halpin
Seconded by Greg McLean
THAT the Authority move to Closed Session to discuss a potential litigation matter affecting the Authority and plans to be applied to negotiations carried on or to be carried on by or on behalf of the Authority; AND THAT Erik Downing, Donna Lacey and Ashley Richards remain in the meeting.

Carried

Motion #G25-57
Moved by Kevin Eccles
Seconded by Bill Stewart
THAT staff proceed as directed in closed session.

Carried

8. Adjournment

With no further business to discuss, the meeting was adjourned at 4:00 p.m. following a motion by Steve McCabe and seconded by Paul Allen.

______________________________	______________________________
Tom Hutchinson Chair	Ashley Richards in lieu of Recording Secretary

Present: Mike Myatt, Ryan Nickason, Mark Ireland, Chris Peabody, Paul Deacon, Jennifer Prenger, Larry Allison, Fiona Hamilton of Brockton, Jillene Bellchamber-Glazier of Kincardine, Nick Lovell of Middlebro' & Stevens LLP, Vince Cascone, and Karrie Drury

Absent: None

Item 1: No Pecuniary Interests were declared.

Item 2: Moved by Paul Deacon Seconded by Mike Myatt
That we go in camera at 8:30 am to discuss legal matters
Carried

Moved by Larry Allison Seconded by Ryan Nickason
That we adjourn in camera session at 9:05 am
Carried

Motion passed in camera session:
Moved by Larry Allison Seconded by Paul Deacon
That the Bruce Area Solid Waste Recycling hereby accepts the legal opinion of Nick Lovell dated September 14, 2025 and in doing so, recommends that the lower-tier Municipalities consider forming a Municipal Services Corporation.

And further that the Bruce Area Solid Waste Recycling directs that Nick Lovell's legal opinion be shared with the Lower Tier Municipalities to be considered as part of a Closed Session meeting.
Carried

Motion passed after in camera session:
Moved by Larry Allison Seconded by Mike Myatt
That the Bruce Area Solid Waste Recycling hereby recommend that the lower-tier Municipalities take the necessary steps to consider forming a Municipal Services Corporatoin through a unanimous shareholder agreement
Carried.

Item 3: Moved by Mike Myatt Seconded by Paul Deacon
That we accept the minutes of the August 20, 2025 regular meeting as distributed.
Carried.

Item 4: Monthly Reports
Vince noted that he was able to find two used two-stream recycle vehicles which were purchased as as budgeted in the contract with Waste Management. In the August income statement the commodity sales were good with a load of aluminum, and the vehicle repairs are at good level.

Moved by Paul Deacon Seconded by Ryan Nickason
That we have reviewed cheque numbers 18753-18787 plus online/EFT payments totalling $428,273.60.
Carried.

August 2025
August 2025 monthly income totalled $30,497.75.
August 2025 year to date income totalled $98,597.71.

Item 5: Other Business

i)Ineligible Sources-

Vince reported that we have been contacted by two municipalities. One wants to go with BASWR for ineligible source pick up, one does not. He also noted that if only one municipalitiy chooses for BASWR to pick up ineligible sources under the costing analysis provided at the Shareholder's meeting, it would be not be cost effictive to do it.

Jillene Bellchamber-Glazier inquired if compensation would be paid to the municipalities where the bins would be placed if the member municipalities decide to have BASWR collect ineligible sources, no comments were made regarding this question.

The other option is for the muncipalities to contract the collection of ineligible sources to other companies who would take the recyclables to Mount Forest.

Vince also noted that BASWR will have a large quantity of 4 yd front end containers that will not be in use after December 31, 2025; his suggestion is for the member municipalities to keep them and use them at their landfills.

Moved by Paul Deacon — Seconded by Mike Myatt

That we go in camera at 9:26 am to discuss personnell matters

Carried.

Moved by Ryan Nickason — Seconded by Paul Deacon

That we adjourn in camera at 9:42 am

Carried.

Moved by Paul Deacon — Seconded by Ryan Nickason

That we approve a wage increase for the General Manager and Controller to Step 4 and the Operations Supervisor to Step 3 of the Wage Study completed by E. Dean and Associates plus one time bonuses as per the attached schedule. Salary increases to be retroactive to January 1, 2025.

Carried.

Vince noted that the Waste Management contract is expected at the end of the month, at that time, he will reach out to the Board to schedule an special meeting if needed.

Mark Ireland of South Bruce, our Chairperson took a moment to discuss a situation where his mayor was approached to have him removed from our Board of Directors with regard to the motion in July to release documents related to the Waste Management Contract which had a vote of 4-2. Karrie noted that she did not note who voted against the motion as there was not a request for a recorded vote. Mark aske that if someone has an issue or concern, to speak to him directly.

Item 6: Moved by Mark Ireland — Seconded by Paul Deacon

That we adjourn to meet again October 15, 2025 via Zoom.

Carried

Chairperson — Secretary/Treasuer

The Corporation of the Township of Huron-Kinloss

BY-LAW No. 2025 – 107

Being a By-Law to Confirm the Proceedings of the Council of the Township of Huron-Kinloss

WHEREAS Section 8(1) and 9 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provide that the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues and has the capacity, rights, powers and privileges of a natural person for the purposes of exercising its authority under this or any other Act;

AND WHEREAS the Council of The Corporation of the Township of Huron-Kinloss deems it expedient that the proceedings of meetings of the Council be confirmed and adopted by By-law;

NOW THEREFORE the Council of The Corporation of the Township of Huron-Kinloss **ENACTS** as follows;

1. That the actions of the Council of The Corporation of The Township of Huron-Kinloss at its October 20, 2025 Council meeting a in respect to each report, motion, resolution or other actions recorded and taken by Council at its meeting, except where the prior approval of the Ontario Lands Tribunal is required is hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-Law.

2. That the Mayor and appropriate department head of the Corporation are hereby authorized and directed to do all things necessary to give effect to the said action, of Council of the Township of Huron-Kinloss referred to in the proceeding section.

3. That the Mayor and Clerk are hereby authorized and directed to execute all documents necessary on behalf of the Council and to affix the corporate seal of The Corporation of The Township of Huron-Kinloss to all such documents.

4. For the purposes of the exercise of the authority of the Head of Council to veto a by-law in accordance with Section 284. 11 of the Municipal Act, 2001, as amended, this Confirming By-law shall be deemed to be separate Confirming By-laws for each item listed on the meeting agenda.

5. That this By-law shall come into full force and effect upon its final passage.

6. That this By-law may be cited as the "Confirmatory October (2) 2025 By-Law".

READ a FIRST and SECOND TIME this 20th day of October, 2025.

READ a THIRD TIME and FINALLY PASSED this 20th day of October 2025.

__________________________ Mayor

__________________________ Clerk

By signing this by-law on October 20th, 2025, Mayor Murray confirmed that they will not exercise the power to veto this by-law.