Central Almaguin Planning Board
AGENDA
Wednesday, September 2, 2026
At the Village of South River Municipal Office located at
63 Marie Street, South River

Join Zoom Meeting

https://us02web.zoom.us/j/86529800395?pwd=9yCDlhJKhviPaJ9vI10T3um1nuBqsV.1

Meeting ID: 865 2980 0395 Passcode: 586490

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1. Call to order at 5:30 p.m.

2. Approval of Agenda

   Recommendation: BE IT RESOLVED THAT this Board does hereby approve the September 2, 2026 Agenda.

3. Declaration of Pecuniary Interests

4. Minutes – August 5, 2026 Meeting

   Recommendation: BE IT RESOLVED THAT this Board does hereby adopt the minutes of Wednesday, August 5, 2026; as written

5. Payment of September Accounts:
   (Payment method will be Cheque or electronically based on payee)

   Recommendation: BE IT RESOLVED THAT this Board does hereby approve payment of the September accounts:

   Village of South River – Rent for September 2026 - $371.42 (E)
   Christine Hickey – Wages (August 1, 2026 – August 31, 2026 – 24 hours) (E)
   McDougall Insurance Brokers Limited – Invoice CENTALM-01 - $1902.74 (E)
   Russell Christie LLP – Invoice 90-145-007 - $2457.24 (E)

   Online CRA Payments for August
   Online Visa Payment for August ($39.55)

6. Public Meetings/Decisions on the following Files

   6.1 B008-26 Joly – Concession 10, Lot 3 – 871 Forest Lake Road

   6.2 B009-26 Strong – Concession 6, Lot 11 & 12 – 385 Muskoka Road

7. New/Direction Files

   7.1 B010-26 Joly – Concession 11, Lot 7 – 1152 Forest Lake Road

8. Follow-up/New Items

   8.1 2025 Audit – Draft Financial Statements

   Recommendation: BE IT RESOLVED THAT the Central Almaguin Planning Board receive the 2025 Draft Audit Documents prepared by Baker Tilly;

   AND THAT the Chair and Secretary-Treasurer be authorized to sign the required documents to complete the 2025 audit process.

   8.2 Letter to Ministry Municipal Affairs – Draft
   Re: Request for Increased Funding

9. Correspondence/Updates

   9.1 Township of Strong - Draft Official Plan (MMAH File 49-OP-250136**)**
   Re: MMAH Email dated Comments to Ministry

   9.2 CAPB Office Closure – Wednesday September 16, 2026

10. By-Laws – None

11. Closed Session - None

12. Adjournment – Next Meeting Date: Wednesday, October 7, 2026 at 5:30 p.m.

Recommendation: BE IT RESOLVED THAT the Central Almaguin Planning Board adjourn at _______ p.m. until Wednesday October 7, 2026 or at the call of the Chair.

Original e-mailed: August 29, 2026

Central Almaguin Planning Board
MINUTES
Wednesday, August 5 2026
At the Village of South River Municipal Office located at
63 Marie Street, South River

Chair Machar Member Lynda Carleton
Vice Chair Sundridge Member Fraser Williamson
South River Member Jim Coleman
Provincial Member John MacLachlan
Joly Member Chris Nicholson
Strong Member Tim Bryson (electronic)

Secretary-Treasurer: Christine Hickey

Public: Dave McAllister, Sheri Brandt, Ted Williams
(there may have been other public members in attendance electronically, not able to identify name)

1. Call to order

   The chair called the meeting to order at 5:32 p.m.

2. Approval of Agenda

   Resolution #1
   Moved by: Jim Coleman
   Seconded by: Fraser Williamson

   BE IT RESOLVED THAT this Board does hereby approve the August 5, 2026 Agenda as amended to add item ii to the Closed Session. **CARRIED**

3. Declaration of Pecuniary Interests - None

4. Minutes – July 8, 2026 Meeting

   Resolution #2
   Moved by: John MacLachlan
   Seconded by: Jim Coleman

   BE IT RESOLVED THAT this Board does hereby adopt the minutes of Wednesday, July 8 2026; as written **CARRIED**

5. Payment of August Accounts:
(Payment method will be Cheque or electronically based on payee)

Resolution #3
Moved by: Fraser Williamson
Seconded by: Tim Bryson

BE IT RESOLVED THAT this Board does hereby approve payment of the August accounts:

Village of South River – Rent for August 2026 - $371.42 (E)
Christine Hickey – Wages (July 1, 2026 – July 31, 2026 – 24.5 hours) (E)

Online CRA Payments for July ($461.00)
Online Visa Payment for August ($39.55) **CARRIED**

6. Public Meetings/Decisions on the following Files

6.1 B006-26 Machar – Concession 9, Lot 13 – 324 Simpson's Hill Road

The meeting time for this application was approximately 5:34 p.m. to 5:40 p.m.

The Secretary-Treasurer confirmed that the required circulation was completed and that no written or electronic comments were received. The Chair confirmed if there were any questions or comments from those attending electronically or in person, there were no further comments received. Discussion ensued on the entrance requirements for the subject lands, as per attached resolution the applicant is to obtain an entrance permit from the Township.

Resolution #4
Moved by: John MacLachlan
Seconded by: Chris Nicholson

BE IT RESOLVED THAT this Board does hereby approve File B006/26 Machar;

THAT this approval applies to create one (1) new lot which will have:

172m (+/-) Frontage on Simpson's Hill Road, with a depth of 178m (+/-) and an area of 3.5ha (+/-).
Retained Lot will be 35.5ha (+/-).

THE SUBJECT LANDS ARE LOCATED at Concession 9, Lot 13, with a municipal address of 324 Simpson's Hill Road, Township of Machar, District of Parry Sound.

THE Board requires that all conditions of draft approval from the Central Almaguin Planning Board and Township of Machar be met before the deeds can be stamped and final approval given. **CARRIED**

6.2 B007-26 South River – Registered Plan 134, Lot 73, 74 and Pt 75 - 36 Ena Avenue

The meeting time for this application was approximately 5:40 p.m. to 5:42 p.m.

The Secretary-Treasurer confirmed that the required circulation was completed and that no written or electronic comments were received. The Chair confirmed if there were any questions or comments from those attending electronically or in person, there were no further comments received.

Resolution #5
Moved by: John MacLachlan
Seconded by: Chris Nicholson

BE IT RESOLVED THAT this Board does hereby approve File B007/26 South River;

THAT this approval applies to create one (1) new lot which will have:

71.03m (+/-) Frontage on Ena Avenue, with a depth of 40.24m (+/-) and an area of .286ha (+/-).
Retained Lot will be .081ha (+/-).

THE SUBJECT LANDS ARE LOCATED at Registered Plan 134, Lot 73, 74 and Pt 75, with a municipal address of 36 Ena Avenue, Village of South River, District of Parry Sound.

THE Board requires that all conditions of draft approval from the Central Almaguin Planning Board and Village of South River be met before the deeds can be stamped and final approval given. **CARRIED**

7. New/Direction Files

7.1 B008-26 Joly – Concession 10, Lot 3 – 871 Forest Lake Road

Discussion ensued on the frontage noted in the application, it was noted in the resolution from the Township of Joly that a Minor Variance would be required. Further discussion on the location of subject lands. It was noted that the original owner built 2 homes on the lot and that the township building was originally part of the lands. The application has been reviewed by the planner for the Township of Joly.

Secretary-Treasurer directed to proceed with a Notice of Public Meeting

7.2 B009-26 Strong – Concession 6, Lot 11 & 12 – 385 Muskoka Road

Secretary-Treasurer advised that a Scoped Environmental Impact Study – Deer Wintering Habitat Assessment was completed and it was indicated in the report that the subject property does not contain specialized Stratum I habitat for white-tailed deer based on the in-person assessment completed.

Secretary-Treasurer directed to proceed with Notice of Public Meeting

8. Follow-up/New Items

8.1 Zoom Membership Renewal

Resolution #6
Moved by: Chris Nicholson
Seconded by: Jim Coleman

THAT the Zoom Membership be renewed at a cost of $229.90

CARRIED

9. Correspondence/Updates

9.1 Proposed Regulation on Complete Application Requirements
Re: Proposed Regulations– Complete Application | Environmental Registry of Ontario

10. By-Laws – None

11. Closed Session

Resolution #7
Moved by: Fraser Williamson
Seconded by: Chris Nicholson

BE IT RESOLVED THAT the Central Almaguin Planning Board hold a Closed Session at 5:53 p.m., as provided for by the Municipal Act, 2001 as amended to deal with:

i) Section 239, 3 (a) request under the Municipal Freedom of Information and Protection of Privacy Act, if the council, board, commission or other body is the head of an institution for the purposes of that Act;
ii) Section 239 (b), Advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Resolution #8
Moved by: Fraser Williamson
Seconded by: Jim Coleman

BE IT RESOLVED THAT the Central Almaguin Planning Board does hereby return to open session at 6:29 p.m. having only discussed the matters permitted. **CARRIED**

12. Adjournment

Resolution #9
Moved by: Chris Nicholson
Seconded by: John MacLachlan

BE IT RESOLVED THAT the Central Almaguin Planning Board adjourn at 6:30p.m. until Wednesday September 2, 2026 or at the call of the Chair. **CARRIED**

____________________________ ____________________________

Lynda Carleton, Chair | Christine Hickey, Secretary-Treasurer

PUBLIC NOTICE
APPLICATION FOR CONSENT

Pursuant to Ontario Regulation 197/96
As amended by O.Reg 547/06

TAKE NOTICE that the Central Almaguin Planning Board (CAPB) will be Considering an Application for Consent under Section 53 of the Planning Act and adjacent property owners within 60m (200 feet) will be notified by mail and notice posted for the Proposed Consent.

FILE – B008/26 Joly

THE PURPOSE AND EFFECT of the proposed consent is to create one (1) lot which will have:
26.5m (+/-) Frontage on Forest Lake Road with a Depth of 304.8m (+/-) and an area of 0.80ha (+/-).
Retained lot will be an area of 8.90ha (+/-)

THE SUBJECT LANDS ARE LOCATED at Concession 10, Lot 3, with an address of 861 Forest Lake Road, Township of Joly, District of Parry Sound.

If you wish to be notified of the Decision of the CAPB in respect of the Proposed Consent, you must make Written Request to the CAPB at the Address Below by **September 2, 2026** before 5:30 pm, the Public Meeting Date.

It is noted that in accordance with Section 53 (19) of the Planning Act, an appeal may only be submitted by the applicant, the Minister, a specified person or public body.
If a specified person or public body that files an appeal of the decision of the Central Almaguin Planning Board in respect of the proposed consent does not make an oral or written submissions to the Planning Board before it gives or refuses to give provisional consent, the Ontario Land Tribunal may dismiss the appeal.

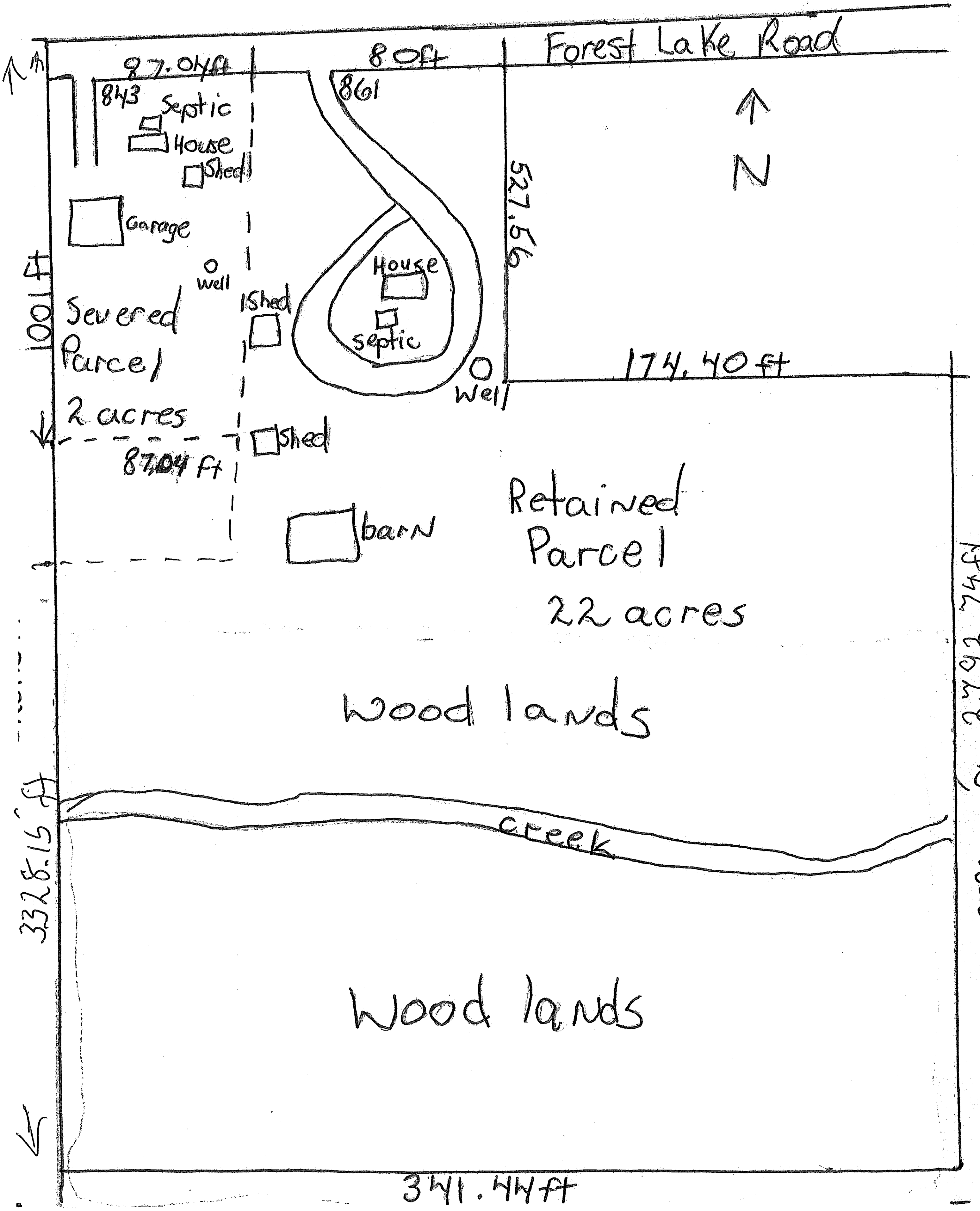
Please contact the CAPB Office for meeting information.

Additional Information on the Application is available at the CAPB office.
Please Quote File B008/26 Joly

DATED AT THE CAPB OFFICE THIS 14th DAY OF August 2026

Christine Hickey, Secretary - Treasurer
63 Marie St, P. O. Box 310
South River, ON POA 1X0
Phone:1-705-386 – 2573
Wednesdays only: 11:30 a.m. to 4:00 p.m.

admin@centralapb.ca



Forest Lake Road
80ft
87.04ft
843
Septic
House
Shed
Garage
Well
Severed Parcel
2 acres
100ft
87.04 ft
Shed
861
House
septic
Well
527.56
N
174.40ft
Shed
barn
Retained Parcel
22 acres
Wood lands
creek
Wood lands
3328.15 ft
341.44ft

PUBLIC NOTICE
APPLICATION FOR CONSENT

Pursuant to Ontario Regulation 197/96
As amended by O.Reg 547/06

TAKE NOTICE that the Central Almaguin Planning Board (CAPB) will be Considering an Application for Consent under Section 53 of the Planning Act and adjacent property owners within 60m (200 feet) will be notified by mail and notice posted for the Proposed Consent.

FILE – B009/26 Strong

THE PURPOSE AND EFFECT of the proposed consent is to create one (1) lot which will have:
245m (+/-) Frontage on Muskoka Road with a Depth of 153m (+/-) and an area of 1.6ha (+/-).
Retained lot will be an area of 6.8ha (+/-)

THE SUBJECT LANDS ARE LOCATED at Concession 6, Lot 11 and 12, with an address of 385 Muskoka Road, Township of Strong, District of Parry Sound.

If you wish to be notified of the Decision of the CAPB in respect of the Proposed Consent, you must make Written Request to the CAPB at the Address Below by **September 2, 2026** before 5:30 pm, the Public Meeting Date.

It is noted that in accordance with Section 53 (19) of the Planning Act, an appeal may only be submitted by the applicant, the Minister, a specified person or public body.
If a specified person or public body that files an appeal of the decision of the Central Almaguin Planning Board in respect of the proposed consent does not make an oral or written submissions to the Planning Board before it gives or refuses to give provisional consent, the Ontario Land Tribunal may dismiss the appeal.

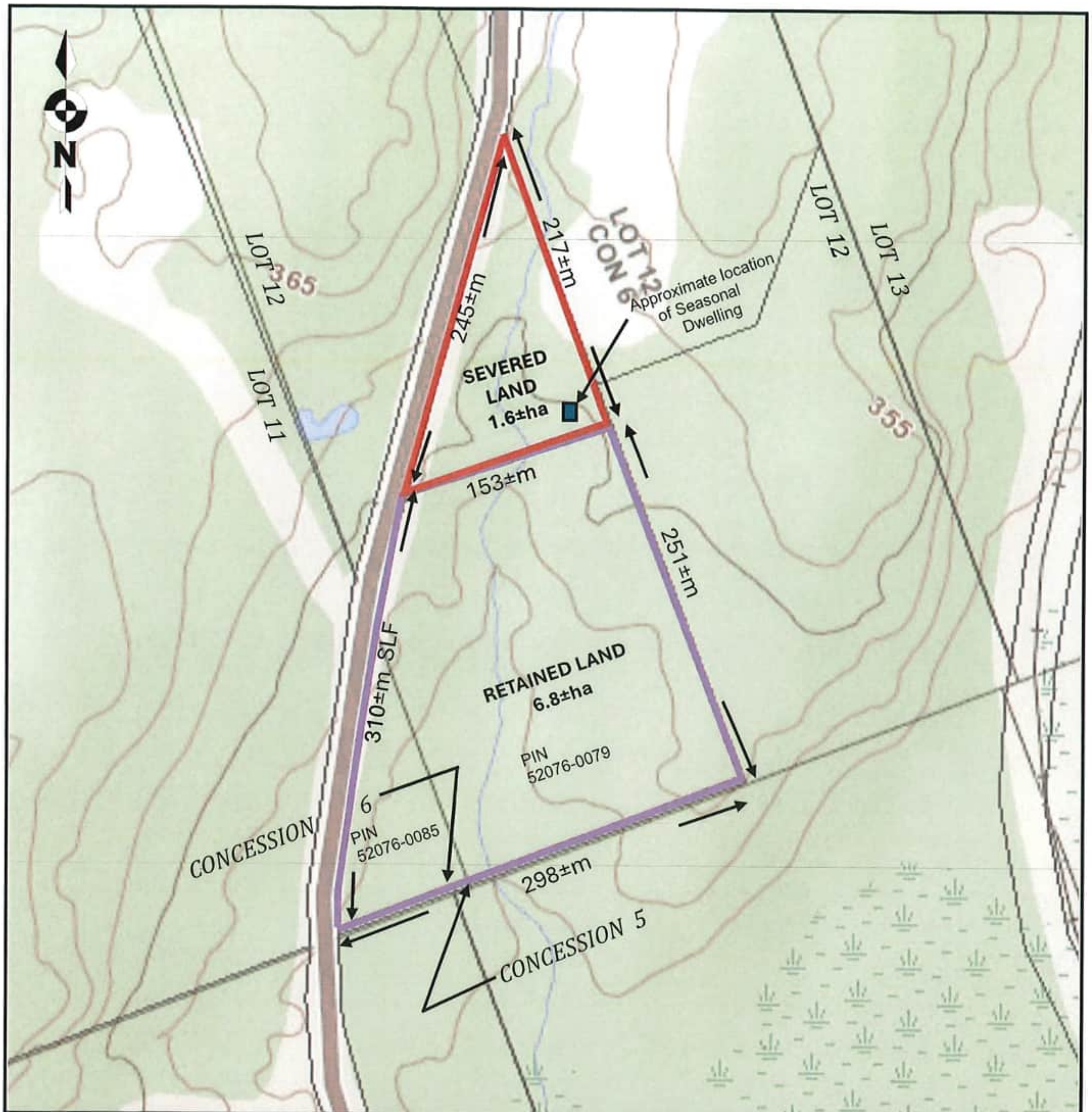
Please contact the CAPB Office for meeting information.

Additional Information on the Application is available at the CAPB office.
Please Quote File B009/26 Strong

DATED AT THE CAPB OFFICE THIS 14th DAY OF August 2026

Christine Hickey, Secretary - Treasurer
63 Marie St, P. O. Box 310
South River, ON POA 1X0
Phone:1-705-386 – 2573
Wednesdays only: 11:30 a.m. to 4:00 p.m.

admin@centralapb.ca



LEGAL DESCRIPTION: PIN: 52076-0085 & 52076-0079; Part of Lots 11 and 12, Concession 6, Township of Strong, District of Parry Sound – Municipally known as 385 Muskoka Road

METRIC: Distances shown on this sketch are in metres and can be converted to feet by dividing by 0.3048. Distances and areas shown on this plan have been derived from underlying plans of survey. NO field measurement has been completed to verify accuracy.

CAUTION: This is not a plan of survey and shall be used only for the purposes indicated hereon.

ZONING: RURAL

Sketch for Consent Purposes
Prepared for Sheri Brandt
August 2025
Scale: 1:4000 Approximate

EJ WILLIAMS SURVEYING LIMITED
ONTARIO LAND SURVEYORS
PLANNERS
BURK'S FALLS HUNTSVILLE SOUTH RIVER
Main Office: 387 Muskoka Rd 3N P1H 1C5
Huntsville, Ontario
Phone:705-789-4171
Fax:705-789-1097
Email: info@ejwilliamssurveying.com

CENTRAL ALMAGUIN PLANNING BOARD

63 Marie Street, P.O. Box 310
South River Ontario P0H 1X0
705-386.2573 Email: admin@centralapb.ca
Website: http://capb.ca

AN APPLICATION FOR CONSENT UNDER SECTION 53 OF THE *PLANNING ACT, R.SO. 1990 c.P.13*

FILE # B 010 / 26 Joly

PLEASE PRINT OR TYPE AND COMPLETE ALL APPROPRIATE BOXES.

1. APPLICANT INFORMATION

Applicant(s):

Name(s) of Property Owner(s): 2225843 Ontario Limited (Garry Bliss)

Phone #: Home: ____________ Mobile: ____________ Business: ____________

Mailing Address: ____________

Postal Code: ____________ Email Address: ____________

Agent for the Applicant

The property owner(s) may appoint a person or an agent to act on their behalf for processing this application and attending the meeting at which it will be considered, or a person who is to be contacted about the application for communication. This may be a person or firm acting on behalf of the property owner(s). Owner authorization is required in Section 11 of this form if the applicant is an agent appointed by the owner.

Name of Contact Person/Agent: John Gallagher

Phone #: Home: ____________ Mobile: ____________ Business: ____________

Address: ____________

Postal Code: P1H 1C9 Email Address: ____________

2. LOCATION OF THE SUBJECT LAND (District of Parry Sound)

Tax Roll Number: 4951000-001411000000

Municipality / Unincorporated Township: Joly

Municipal Address (Civic Address): 1152 Forest Lake Road

Legal Description: Concession: XI Lot Number: 7 Registered Plan: ____________

Lot(s): __________ Reference Plan: ______________ Part(s): ______________

Parcel Number: ____________________ PIN: 52066-0255

IMPORTANT: If there are **existing easements or restrictive covenants** affecting the subject land, provide the legal description and its effect to the subject land. Attach a copy of relevant documentation.

3. PURPOSE OF THE APPLICATION:

3.1 Type and Purpose of proposed transaction(s) that requires the Consent:

X Create a new lot (or re-establish an existing parcel) / ___ Lot Addition / ___ Easement

Other: Charge ___ / Release a Mortgage ____ Lease ___

3.2 Name of party(s), if known, to whom the land or interest in land is to be transferred, leased or charged:

3.3 If a lot addition, identify the lands to which the parcel will be added______________________

3.4 Mortgage, Charges or other Encumbrances: Name ______________________

Mailing Address ______________________

4. DESCRIPTION OF SUBJECT LAND AND SERVICING INFORMATION

(Complete each Section in order that your application can be processed. Incomplete applications may be delayed.

(If 2 new lots are proposed, split the SEVERED section and apply appropriate dimensions and information through Sections 4.1 through

4.1 Description / Size	**SEVERED** 1	Severed 2	Severed 3	**RETAINED** 1
Frontage (m)	68.9m	68.9m	75.9m	61m
Depth (m)	1005.8m	1005.8m	1005.8m	1005.8m
Area (ha)	6.87ha	6.88ha	7.65 ha	16.6 ha approx
4.2 Existing Use of Property:	Vacant	Vacant	Vacant	Vacant
4.3 Existing Building or Structures and date of construction				

4.4 Proposed Use of the Severed and Retained Parcels	Residential Residential Residential	Residential
4.5 Road Access: Provincial highway *MANDATORY: Provide written comments from MTO North Bay. 705-497-5401*		
Municipal road, maintained all year	X X X	X
Municipal Road, seasonally maintained		
Other Public Road (e.g. Local Roads Board)		
Right of Way / Easement*(**IF ACCESS TO THE SUBJECT LAND IS BY PRIVATE ROAD OR OTHER PUBLIC ROAD OR RIGHT OF WAY** advise the status of the easement (permanent registered or prescriptive), name who owns the land or road, who is responsible for its maintenance and whether it is seasonal or year round.		
MNRF Road Allowance *[Written report from the MNRF if an MNRF road allowance is used for access to the subject land. North Bay Office: 705-475-5550]*		
4.6 Water Access Lots: Describe the parking and docking facilities to be used and the approximate distance of these facilities for the subject land and the nearest public road.		

4.7 Water Supply	**SEVERED** 1 & 2 & 3	**RETAINED** 1
Publicly owned and operated piped water system		
Privately owned and operated individual well	X X X	X
Privately owned and operated communal well		
Lake or other water body		
Other means		
Does your property abut a lake?		

*[Is the lake deemed by the Ministry of the Environment Conservation and Parks (MOECP) to be at capacity for phosphorus load ? **1-800-461-6290 for enquiries]*		

4.8 Sewage Disposal	**SEVERED** 1 & 2 & 3	**RETAINED**
Publicly owned and operated sanitary sewage system		
Privately owned and operated individual septic tank *Attach documentation of the results of the review by the North Bay Mattawa Conservation Authority*	X X X	X
Privately owned and operated communal septic tank		
Privy		
Other Means (e.g. Advanced Treatment System) *** (Septic System over 10,000 litres requires Ministry of the Environment Conservation and Parks study and permit.* *1-800-461-6290 for enquiries)*		

NBMCA approval attached

4.9 Other Services (indicate which service(s) are available)	**SEVERED** 1 & 2 & 3	**RETAINED**
Electricity	X X X	X
School Bussing	X X X	X
Garbage Collection		

4.10 If access to the subject land is by private road or right of way was indicated in section 4.4, indicate who owns the land or the road, who is responsible for its maintenance and whether it is maintained seasonally or all year.

5. LAND USE

5.1 What is the existing Official Plan designation(s)? (Not applicable to lands in unorganized township)

Rural

5.2 What is the Zoning, if any, on the subject land? (Not applicable to lands in unorganized township)

Rural

If the subject land covered by a Minister's Zoning Order, what is the Plan and registration number?

No

5.3 Are any of the following uses or features on the subject land or within 500 meters of the subject land, unless otherwise specified? Please check the boxes that apply.

Use or Feature	On the Subject Land	Within 500 meters of subject land, unless otherwise specified by the applicable agency, then indicate approximate distance.
An agricultural operation including livestock facility or stockyard *[MANDATORY: Attach MDS work sheets from OMAFRA*		
A landfill		
A sewage treatment plant or waste stabilization plant		
A provincially significant wetland *[North Bay Mattawa Conservation Authority or the Ministry of the Environment Conservation and Parks]*		
A provincially significant wetland within 120 meters of the subject land *[North Bay Mattawa Conservation Authority or the Ministry of the Environment Conservation and Parks]*		
Flood Plain		
A rehabilitated mine site		
A non-operating mine site within one kilometer of the subject land		
An active mine site		
An industrial or commercial use, and specify the use (eg gravel pit)		
An active railway line		
Utility corridors (Natural Gas / Hydro)		
A municipal of federal airport		

6. HISTORY OF SUBJECT LAND

6.1 Has the subject land ever been the subject of an application for approval of a Plan of Subdivision or Consent under the Planning Act? NO YES UNKNOWN

If yes, and if known, please provide the application file number and the decision made on the application.

Year the property was created? (if known) ______

6.2 If this application is a re-submission of a previous consent application, what is the original consent application number and how has it been changed from the original application?

No

7. CURRENT APPLICATION

7.1 Is the subject land currently the subject land of a proposed Official Plan or Official Plan Amendment that has been submitted to the Ministry of Municipal Affairs and Housing for approval?

NO YES UNKNOWN

If yes and if known, specify the file number and status of the application

7.2 Is the subject land the subjection of an application for a Zoning By-law Amendment, Minister's Zoning Order amendment, Minor Variance, Consent or approval of a Plan of Subdivision?

NO YES UNKNOWN

If yes and if known, specify the file number and status of the application.

8. SKETCH: The application MUST BE ACCOMPANIED BY A *SKETCH / SITE PLAN showing the following:

a. The boundaries and dimensions of the subject land proposed to be severed as well as the parcel to be retained, including the location of existing structures and driveway(s), other permanent features.

b. The boundaries and dimensions of any land owned by the owner of the subject land and that abuts the subject land, the distance between the subject land and the nearest township lot line or landmark, such as a railway crossing or bridge

c. The location of all land previously severed from the parcel originally acquired by the current owner of the subject land

d. The approximate location of all natural and artificial features on the subject land and adjacent lands that in the opinion of the applicant may affect the application, such as buildings, railways, roads, watercourses, drainage ditches, river or stream banks, wetlands, wooded areas, wells and septic tank.

f. The location, width and name of any roads within or abutting the subject land, indicating whether it is an unopened road allowance, a public traveled road, a private road or right of way

g. If access to the subject land is by water only, location of the parking and boat docking facilities to be used

h. The location and nature of any easement affecting the subject land

9. OTHER INFORMATION: Is there any other information that you think may be useful to the Board or other agencies reviewing the application? If so, explain below or attached on a separate page.

The North Bay Mattawa Conservation authority has approved the lots for a septic system.
The Township of Joly supports the applications and have provided a resolution to that effect.

10. AFFIDAVIT OR SWORN DECLARATION *(all applicant(s))*

I, John P Gallagher OF THE Town of Huntsville

IN THE DISTRICT OF Muskoka MAKE OATH AND SAY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND THAT THE INFORMATION CONTAINED IN THE DOCUMENTS THAT ACCOMPANY THIS APPLICATION IS TRUE.

SWORN OR DECLARED BEFORE ME

AT THE Town of Huntsville

IN THE District Municipality OF Muskoka

THIS 5th DAY OF August, 2026

Susan E. Turner

A COMMISSIONER OF OATHS

Applicant

Susan Eleanor Turner, a Commissioner, etc.,
Province of Ontario, for Mesec Law
Professional Corporation.
Expires April 21, 2036.

11. AUTHORIZATION OF AGENT *(if applicable)*

11.1 If the applicant is not the owner of the land subject in this application, written authorization of the property owner authorizing the particular person to act as their agent to make the application and represent them at the meeting when the Board considers this matter, must be submitted with this application form OR the authorization section below be completed.

AUTHORIZATION OF OWNER FOR AGENT TO MAKE THE APPLICATION

I, 2225843 Ontario Limited (Garry Bliss), AM THE OWNER OF THE LAND THAT IS THE SUBJECT OF THIS APPLICATION FOR CONSENT AND HEREBY AUTHORIZE John Gallagher

TO MAKE THIS APPLICATION ON MY BEHALF.

DATED: July 30/26 SIGNATURE OF PROPERTY OWNER [signature]

11.2 If the applicant is not the owner of the land that is the subject of this application, complete the authorization of the owner concerning personal information set out below.

APPOINTMENT AND AUTHORIZATION OF AN AGENT AND CONSENT TO PROVIDE PERSONAL INFORMATION

I, 2225843 Ontario Limited (Garry Bliss), AM THE OWNER OF THE LAND THAT IS THE SUBJECT OF THIS APPLICATION FOR CONSENT AND FOR THE PURPOSES OF THE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT, I AUTHORIZE John Gallagher TO SUBMIT THE INFORMATION REQUIRED FOR THIS PURPOSE.

DATED July 30/26 SIGNATURE OF PROPERTY OWNER [signature]

12. CONSENT OF OWNER TO THE USE AND DISCLOSURE OF PERSONAL INFORMATION

I/WE 2225843 Ontario Limited (Garry Bliss), AM/ARE THE OWNER(s) OF THE LAND THAT IS THE SUBJECT OF THIS CONSENT APPLICATION AND FOR THE PURPOSES OF THE MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PERSONAL PRIVACY ACT, I/WE AUTHORIZE AND CONSENT TO THE USE BY OR THE DISCLOSURE TO ANY PERSON OR PUBLIC BODY OF ANY PERSONAL INFORMATION THAT IS COLLECTED UNDER THE AUTHORITY OF THE PLANNING ACT FOR THE PURPOSES OF PROCESSING THIS APPLICATION.

DATED July 30/26 SIGNATURE OF PROPERTY OWNER [signature]

Subject: RE: Re[4]: 2225843Ontario Limited-Bliss-1152 Forest lake Road
From: "Katey Brimacombe"
Sent: 2026-07-23 2:14:41 PM
To: "John Gallagher"

Please find below the resolution

TOWNSHIP OF JOLY

P.O. Box 519 , Sundridge , Ontario , P0A 1Z0
Tel: 705-384-5428

July 14, 2026

RESOLUTION

Resolution # 2026-236

Agenda Item # 8.3.1 Forest Lake Road

Moved By : Bill Black

Seconded By : Chris Nicholson

NOW THEREFORE BE IT RESOLVED THAT:

"Council for the Corporation of the Township of Joly hereby has reviewed the Development Application Report for a consent application to create three new lots on Forest Lake Road on property known as 1152 Forest Lake Road described as LOT 1 being 18.9 ac 75 m frontage, LOT 2 being 17 ac, 68m frontage, LOT 3 being, 17 ac, 68 m frontage and retained being 41.1 ac, 61 m frontage."

This application is accepted with the following coniditions:
1. The proposed lots be approved by North Bay Mattawa Conservation Autority for on-site sewage systems; and
2. The township of Joly be provided with a copy of the registered reference plan; and
3. The applicant convey the Township of Joly the cash in lieu of parkland fees.

Carried

Have a Joly Day,
Katey Brimacombe
Treasurer, Deputy Clerk Township of Joly
Office Hours are Monday-Thursday 8:30am-4pm. Closed Fridays and during lunch hour
P.O. Box 519 871 Forest Lake Road Sundridge, ON P0A 1Z0
(705)384-5428
Studies show trees live longer when they're not cut down.
Please do not print this email unless you really need to.

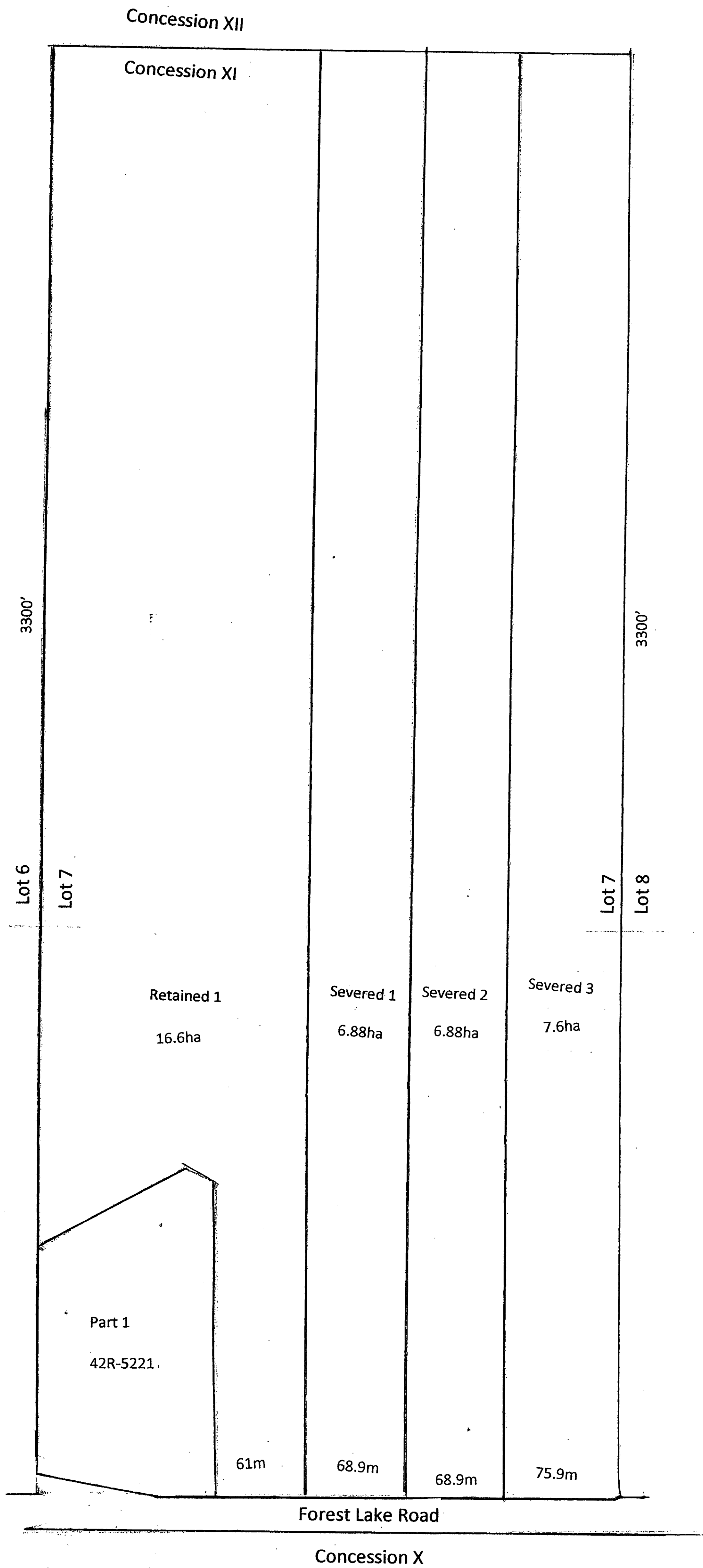
Proposed Severance

of Part Lot 7,

Concession XI,

Township of Joly

Scale 1"-300'



NORTH BAY - MATTAWA
CONSERVATION
AUTHORITY

May 21, 2026

2225843 Ontario Limited
24 Hibberd Road
Huntsville, ON
P0B 1M0

2225843 Ontario Limited:

Re: **Review of Planning Act Proposal, Application # PC01-JO-26**
Lot 7, Con 11
Forest Road
Roll # 4951-000-001-41100-00000
Township of Joly, District of Parry Sound

The Conservation Authority has received and reviewed your Application for Severance within the Township of Joly and have no objections to the granting of consent as described in your application.

Since the proposed retained and severed lots are all greater than 4 hectares (10 acres) and do not appear to have any further constraints, our office is satisfied that two sewage system locations exist on all lots.

The Retained Lot, 16.6ha (41.1 acres), is currently vacant. There appeared to be adequate space on the retained portion for a Class 4F sewage system.

All comments are based on Ontario Regulation 203/24 of the Ontario Building Code for a 3-bedroom dwelling (less than 20 fixture units and less than 200 m^2, 4F filter bed of 21.3 m^2 and a 3600 L tank), soil percolation of T-50 min/cm, and a daily design sewage flow of 1600 L/day.

Please be advised that prior to any development on the above-mentioned properties a Sewage System Permit is required. Should you have any questions or require further information please contact Kris Rivard of our office at 15 Janey Avenue, North Bay, Ontario P1C 1N1 or by telephone at (705) 474-5420.

Yours truly,

Kris Rivard
CBO - Manager, On-Site Sewage System Program

cc. Township of Joly

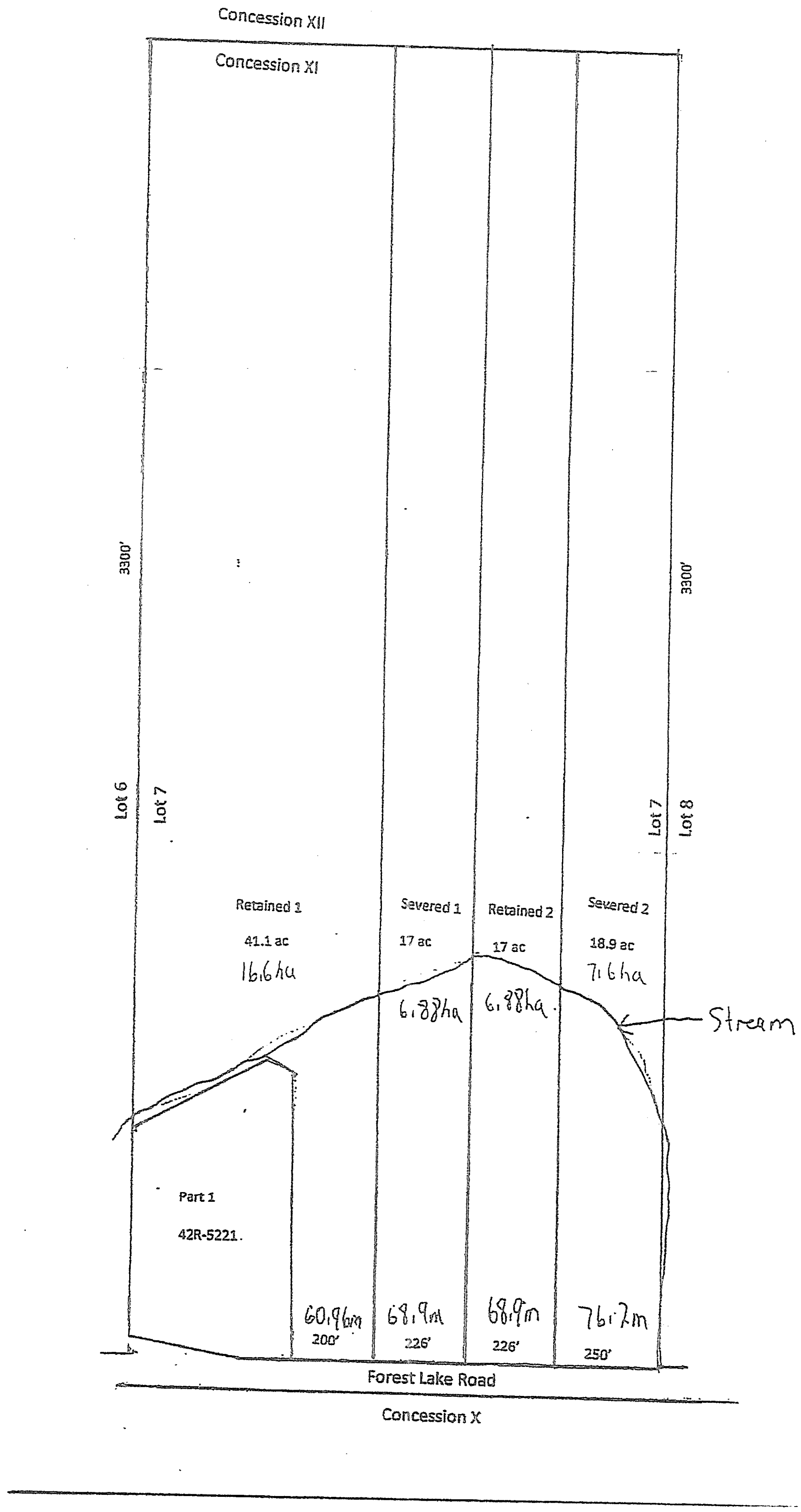
Proposed Severance

of Part Lot 7,

Concession XI,

Township of Joly

Scale 1"-300'



AUDIT FINDINGS REPORT

Presented to Central Almaguin Planning Board

Prepared by Baker Tilly SNT
September 2, 2026

PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the financial statements of Central Almaguin Planning Board ("the Planning Board") for the year ended December 31, 2025. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Board of Directors. This report should be read in conjunction with the draft financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the Board of Directors only.

TABLE OF CONTENTS

RESPONSIBILITIES

AUDITOR	BOARD OF DIRECTORS	MANAGEMENT
Express an opinion on whether the financial statements present fairly, in all material respects, the financial position and its results of operations and its cash flows for the year in accordance with Canadian Accounting Standards For Not-For-Profit Enterprises	Act as an objective, independent liaison between the auditor and management	Ensure financial statements are prepared and presented in accordance with Canadian Accounting Standards For Not-For-Profit Enterprises
Perform the audit in accordance with Canadian generally accepted auditing standards	Assist in the planning process when appropriate	Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions
Assess risk that the financial statements may contain material misstatements that, individually or in the aggregate are material to the financial statements as a whole	Meet with the auditors prior to the release and approval of the audited financial statements to review the audit, disclosure and compliance issues	Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud

RESPONSIBILITIES (continued)

AUDITOR	BOARD OF DIRECTORS	MANAGEMENT
Assessing the accounting policies used and their application	Review selection of accounting policies	Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses
Assessing the significant estimates made by management	Review and approve draft financial statements	Provide a written confirmation of significant representations to the auditor
Examine on a test basis, evidence supporting the amounts and disclosures in the financial statements	Advise auditor of any issues of disclosure, governance, fraud or illegal acts	

OUR AUDIT PROCESS

1 INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the Planning Board and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy

2 DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests

3 EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques using the appropriate tools and software
- Review completion documents and working papers for areas with significant or high risk

4 REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality

OUR AUDIT APPROACH

We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls due to:

- the size of the Planning Board; and
- the simplicity of the Planning Board's transactions

Testing of internal controls was not, in our view, cost effective for the level of assurance such tests would provide.

We adopted a substantive approach for the audit.

AUDIT RISKS & RESULTS

There were no significant audit risks identified.

SIGNIFICANT FINDINGS FROM THE AUDIT

Audit Opinion

The Independent Auditor's Report will be issued without modification.

Accounting Policies

No new accounting policies were adopted in the current year.

Key Estimates

Key estimates in the financial statements include:

- Useful life of tangible capital assets and related amortization
- Accrued liabilities

MATERIALITY

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

FACTORS	COMMENTS	AMOUNT
Basis for Calculation	Total expenses	$46,983
Factors Used	Upper end of the range accepted by Canadian Auditing Standards	3.0%
Overall Materiality	Level at which misstatements individually or in aggregate would affect the decisions of the users of the financial statements. We have applied a minimum threshold of $5,000	$5,000
Performance Materiality	Amount that is used when determining the extent of substantive testing	$ 3,500 (70% of overall materiality)
Trivial Error Threshold	Matters identified during the audit, which are trivial	$ 250 (5% of overall materiality)

MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies as well.

Significant Misstatements

We have aggregated uncorrected misstatements during the course of our audit. Management has not corrected these misstatements because the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

We have not found any material misstatements or unadjusted items that exceed materiality (see attached appendix).

INDEPENDENCE

Canadian auditing standards require us to confirm our independence with the Planning Board and those responsible with governance.

To our knowledge, Baker Tilly SNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the Planning Board;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the Planning Board;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the Planning Board;
- Economic dependence on the Planning Board; and
- Provision of services in addition to the audit engagement.

Although Baker Tilly SNT provided bookkeeping services, we have mitigated any independence threats by ensuring all journal entries were reviewed by the Planning Board. Additionally, Baker Tilly SNT has no authority at the Planning Board as we cannot make any decisions.

OTHER MATTERS

Related Party Transactions

All related party transactions are disclosed in the notes to the financial statements.

Significant Unusual Transactions

No significant transactions were entered into by the Planning Board that you should be made aware of.

Significant Matters Discussed with Management

There were no significant matters arising from the audit discussed with management and no disagreements.

Written Representations Requested from Management

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.

Internal Control Recommendations and Management Letter

We will not be issuing a management letter as we have no matters to bring to your attention.

Other

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

No instances of non-compliance of laws and regulation were identified during our audit.

CONCLUSION

We are ready to release the financial statements subject to completion of the following:

- Receipt of signed management representation letter
- Completing our discussion with the Board of Directors
- Receipt of evidence of Board of Directors approval of the financial statements

KEY DELIVERABLES

KEY DELIVERABLES	EXPECTED DATE
Present draft financial statements to the Board of Directors	September 2, 2026
Issue audited financial statements	September 9, 2026

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.

APPENDIX

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Operations		Statement of Financial Position		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Net Assets
Prepaid insurance not recorded in the current year	(1,268)	(1,268)	1,268	-	-
a) Totals		(1,268)	1,268	-	-
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		(1,268)	1,268	-	-
d) Effect of unadjusted misstatements from previous year's errors		1,268	-	-	(1,268)
e) Aggregate likely misstatements (c + d)		-	1,268	-	(1,268)
f) Final overall materiality		5,000	5,000	5,000	5,000
g) Amount remaining for further possible misstatement (f - e)		5,000	3,732	5,000	3,732

Tax

Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax
- Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate
- Finance
- Restructuring and Recovery

IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure
- Recommendations and Implementation
- Backup Solutions

Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

Data Analytics

At Baker Tilly, we strive to be up-to-date on the latest data analytic trends and software. Techniques commonly performed include:

- Predictive modelling
- Key Performance Indicator (KPI) analysis
- Historical operational analysis
- Tax recovery
- Improved production line efficiency
- Reduction of unnecessary costs
- Analyze complex forex
- Data visualization
- Risk analysis
- Benchmarking
- System implementation

Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government
- Funding Applications
- Succession Planning
- Marketing and Client Strategy

BT Advantage

As a business owner, you need information that's timely and relevant to drive daily decisions. Baker Tilly Advantage addresses that need by leveraging best-in-class technologies to deliver customized accounting, finance and operational assistance. Traditional accounting solutions focus on where you have been. Baker Tilly Advantage transforms this approach into proactive solutions that focus on where you are going. The difference is a powerful combination of innovative cloud technology, financial expertise and industry insight delivered by experienced advisors, who are committed to helping you gain a competitive advantage.

3 offices | 18 partners | 100 professionals

THANK YOU

Central Almaguin Planning Board

Independent Auditor's Report and Financial Statements

December 31, 2025

Central Almaguin Planning Board

Financial Statements

December 31, 2025

Independent Auditor's Report

To the Board of Directors of
Central Almaguin Planning Board

Opinion

We have audited the financial statements of Central Almaguin Planning Board (the "Planning Board"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and changes in net 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 Central Almaguin Planning Board as at December 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

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 Planning Board 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.

Other Matter

The financial statements of Central Almaguin Planning Board for the year ended December 31, 2024 were audited by another auditor who expressed an unmodified opinion of those statements on August 20, 2025.

Independent Auditor's Report (continued)

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, 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 Planning Board'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 Planning Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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 Planning Board'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 Planning Board'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 Planning Board 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.

Baker Tilly SNT LLP

North Bay, Ontario
September 2, 2026

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

Central Almaguin Planning Board
Statement of Financial Position
December 31, 2025

	2025	2024
Assets		
Current Assets		
Cash	**$ 52,574**	$ 70,324
Short-term investments (note 3)	**-**	119,932
Accounts receivable	**8,952**	-
Prepaid expenses	**-**	205
	61,526	190,461
Long-term investments (note 3)	**122,904**	-
Tangible Capital Assets (note 4)	**320**	412
	$ 184,750	$ 190,873
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	**$ 3,768**	$ 4,285
Deferred revenues (note 5)	**1,700**	9,549
	5,468	13,834
Net Assets - Unrestricted	**179,282**	177,039
	$ 184,750	$ 190,873

Approved by:

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

Central Almaguin Planning Board
Statement of Operations and Changes in Net Assets
For The Year Ended December 31, 2025

	2025	2024
Revenues		
Application fees	**$ 27,753**	$ 40,917
Province of Ontario - operating grant	**18,501**	7,087
Interest income	**2,972**	2,753
	49,226	50,757
Expenses		
Bank charges and interest	**92**	51
Information technology and software	**1,451**	3,114
Insurance	**2,108**	1,903
Office supplies, training and board expenses	**3,163**	989
Professional fees	**12,997**	13,636
Salaries and wages	**22,715**	21,901
Rent	**4,365**	4,263
Amortization	**92**	46
	46,983	45,903
Excess of Revenues Over Expenses	**2,243**	4,854
Net Assets - Unrestricted, Beginning of Year	**177,039**	172,185
Net Assets - Unrestricted, End of Year	**$ 179,282**	$ 177,039

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

Central Almaguin Planning Board
Statement of Cash Flows
For The Year Ended December 31, 2025

	2025	2024
Cash provided by (used for)		
Operations activities		
Excess of revenues over expenses	**$ 2,243**	$ 4,854
Item not affecting cash:		
Amortization of tangible capital assets	**92**	46
Cash provided by (applied to)		
Increase in accounts receivable	**(8,952)**	-
Increase (decrease) in accounts payable and accrued liabilities	**(517)**	898
Increase (decrease) in deferred revenues	**(7,849)**	5,345
Decrease (increase) in prepaid expenses	**205**	(205)
	(14,778)	10,938
Investing activities		
Acquisition of tangible capital assets	**-**	(458)
Purchase of investments	**(2,972)**	(2,669)
	(2,972)	(3,127)
Increase (Decrease) in Cash	**(17,750)**	7,811
Cash, Beginning of Year	**70,324**	62,513
Cash, End of Year	**$ 52,574**	$ 70,324

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

1. Purpose of the Organization

Central Almaguin Planning Board (the "Planning Board") is a not-for-profit organization under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

The Planning Board operates to administrate planning services to four unincorporated townships and participating municipalities in the Central Almaguin planning area.

2. Significant Accounting Policies

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The significant accounting policies are detailed as follows:

Basis of Accounting

The accrual basis of accounting recognizes revenues as they become available and measurable; expenses 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.

Revenue Recognition

The Planning Board follows the deferral method of accounting for government grants. Government grants are recognized as revenue in the year in which the related expenses are incurred. Application fees and interest income are recognized as revenue in the year to which it relates, if the amount to be received can be reasonably estimated and when collection is reasonably assured.

Tangible Capital Assets

Tangible capital assets are recorded at cost. Amortization is calculated by the straight-line method over their estimated useful lives at the following annual rates:

Computer equipment	20% straight-line method
Furniture and fixtures	10% straight-line method

2. Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 expenses during the year. These estimates are based on management's best knowledge of current events and actions that the Planning Board may undertake in the future. Amounts subject to significant estimates and assumptions include useful life of tangible capital assets and related amortization, and accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

Financial Instruments

Measurement of financial instruments

The Planning Board initially measures its financial assets and financial liabilities at fair value. The Planning Board subsequently measures its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, investments, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

3. Short-Term / Long-Term Investments

Investments consists of term deposits maturing February 3, 2027 bearing interest at 2.00%.

4. Tangible Capital Assets

	2025			2024
	Cost	**Accumulated Amortization**	**Net Book Value**	Net Book Value
Computer equipment	$ 2,457	$ 2,137	**$ 320**	$ 412
Furniture and equipment	415	415	**-**	-
	$ 2,872	$ 2,552	**$ 320**	$ 412

5. Deferred Revenues

Deferred revenues represent amounts received in advance of services being provided. The details of these amounts are as follows:

	2025	2024
Balance, beginning of year	**$ 9,549**	$ 4,204
Revenues received during the year	**1,700**	12,431
Revenues recognized during the year	**(9,549)**	(7,086)
Balance, end of year	**$ 1,700**	$ 9,549

Deferred revenues, set aside for specific purposes, are comprised of the following:

	2025	2024
Application fees	**$ 1,700**	$ -
Province of Ontario	**-**	9,549
	$ 1,700	$ 9,549

6. Financial Instruments

The Planning Board's financial instruments consist of cash, investments, accounts receivable, and accounts payable and accrued liabilities. It is management's opinion that the Planning Board is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of cash, accounts receivable, and accounts payable and accrued liabilities approximate their carrying values due to their short-term nature. The fair value of the investments approximates carrying value.

7. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

Baker Tilly SNT LLP / s.r.l.
1850 Bond, Unit / Unité A
North Bay, ON, Canada P1B 4V6
T: +1 705.494.9336
F: +1 705.494.8783

www.bakertilly.ca

July 2, 2026

Central Almaguin Planning Board
63 Marie St., Box 310
South River ON P0A 1X0
Attention: Christine Hickey

Baker Tilly SNT LLP, the "Firm", is pleased to be appointed auditor of Central Almaguin Planning Board (the "Planning Board") for the year ended December 31, 2025. The purpose of this letter is to outline the terms of our engagement to audit the financial statements of Central Almaguin Planning Board, which comprise the statement of financial position as at December 31, 2025 and the statements of operations and changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Objective, Scope and Limitations

The objectives of our audit 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.

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of:

(a) Factors such as use of judgement, and the use of testing of the data underlying the financial statements;

(b) Inherent limitations of internal control; and

(c) The fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error, irregularities or illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

Content of Auditor's Report

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Central Almaguin Planning Board

Opinion

We have audited the financial statements of Central Almaguin Planning Board, (the "Planning Board"), which comprise the statement of financial position as at December 31, 2025 and the statements of operations and changes in net 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 Planning Board as at December 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

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 Planning Board 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.

Other Matter

The financial statements of Central Almaguin Planning Board for the year ended December 31, 2024, were audited by another auditor who expressed an unmodified opinion on those statements on August 20, 2025.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, 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 Planning Board'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 Planning Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Planning Board'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 Planning Board'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 Planning Board 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.

If our opinion on the financial statements is other than as referenced in the previous paragraph, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion, we may decline to express an opinion as a result of this engagement.

Use, Distribution and Publication / Reproduction of Financial Statements

The examination of the financial statements and the issuance of our audit opinion are solely for the use of Central Almaguin Planning Board and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party.

Where our report is reproduced in any medium, the complete financial statements, including notes, must also be presented. Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper based). This includes any incorporation by reference to either full or summarized financial statements that we have audited. We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins. Where the annual report or other document will be provided to us after the date of our auditor's report, we have a responsibility to take specific actions if we conclude that a material misstatement of the other information exists.

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

Our Responsibilities

We will perform our audit in accordance with Canadian generally accepted auditing standards. We will:

- 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. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

- 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 Planning Board'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 Planning Board 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.

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of Central Almaguin Planning Board without Central Almaguin Planning Board's prior consent, unless required to do so by legal, regulatory, administrative or other authority, or the Code of Professional Conduct applicable to us.

We will communicate in writing to the Board of Directors the relationships between our firm and Central Almaguin Planning Board, including related entities that, in our professional judgement, may reasonably be thought to bear on our independence. Further, we will confirm our independence with respect to Central Almaguin Planning Board within the meaning of the applicable Provincial Code of Professional Conduct and information on relevant safeguards designed to ensure the auditor's continued independence.

The objective of our audit is to obtain reasonable assurance that the financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

(a) Misstatements, resulting from error, other than trivial errors;

(b) Fraud or any information obtained that indicates that a fraud may exist;

(c) Any evidence obtained that indicates that an illegal or possibly illegal act, other than one considered inconsequential, has occurred;

(d) Significant weaknesses in the design or implementation of internal control to prevent and detect fraud or error; and

(e) Related party transactions identified by us that are not in the normal course of operations and that involve significant judgements made by management concerning measurement or disclosure.

We may also communicate certain additional matters to the Board of Directors and the appropriate members of management. Such matters include:

(a) Our professional judgements on the qualitative aspects of accounting principles used in Central Almaguin Planning Board's financial reporting, including:

    (i) The initial selection of and changes in significant accounting policies and their application, including the adoption of new accounting policies;

    (ii) The effect of significant accounting policies in controversial and emerging areas, or those unique to your industry;

    (iii) The existence of acceptable alternative policies and methods, and the acceptability of the particular policy or method used by management; and

    (iv) The issues involved, and related judgements made by management, in formulating particularly sensitive accounting estimates and disclosures and the basis for our conclusions regarding the reasonableness of those estimates in the context of the financial statements taken as a whole.

(b) Uncorrected misstatements aggregated by us during our audit that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as whole;

(c) Any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in total could be significant to the financial statements or our report;

(d) Our views about any matters that were the subject of management's consultation with other accountants about auditing and accounting matters;

(e) Major issues that we discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and

(f) Any serious difficulties that we encountered in dealing with management in the performance of the audit.

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

We will consider Central Almaguin Planning Board's internal control to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of further audit procedures. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of internal control over financial reporting.

At the end of the engagement, we will provide management or others so designated with our recommendations designed to help make improvements in your internal control structure and operation. This communication will be in a mutually agreeable format and will include only those matters that came to our attention during our audit.

Management's Responsibilities

Management is responsible for:

Financial Statements

(a) The preparation and fair presentation of Central Almaguin Planning Board's financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations;

Completeness of information

(b) Providing us with and making available complete financial records and related data, and copies of all minutes of meetings of the Planning Board;

(c) Providing us with information relating to any known or probable instances of noncompliance with legislative or regulatory requirements, including financial reporting requirements;

(d) Providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;

(e) Providing us with information regarding all related parties and related party transactions;

(f) Any additional information that we may request from management for the purpose of this audit;

(g) Providing us with unrestricted access to persons within the Planning Board from whom we determine it necessary to obtain audit evidence;

Fraud and error

(h) Internal control that management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;

(i) An assessment of the risk that the financial statements may be materially misstated as a result of fraud;

(j) Providing us with information relating to fraud or suspected fraud affecting the Planning Board involving:

   (i) Management;

   (ii) Employees who have significant roles in internal control; or

   (iii) Others, where the fraud could have a non trivial effect on the financial statements;

(k) Providing us with information relating to any allegations of fraud or suspected fraud affecting the Planning Board's financial statements communicated by employees, former employees, analysts, regulators or others;

(l) Communicating its belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole;

Recognition, measurement and disclosure

(m) Providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;

(n) Providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;

(o) Providing us with information relating to the measurement and disclosure of transactions with related parties;

(p) Providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with Canadian Accounting Standards for Not-for-Profit Organizations;

(q) Providing us with information relating to claims and possible claims, whether or not they have been discussed with Central Almaguin Planning Board's legal counsel;

(r) Providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which Central Almaguin Planning Board is contingently liable;

(s) Providing us with information on whether Central Almaguin Planning Board has satisfactory title to assets, whether liens or encumbrances on assets exist, or assets are pledged as collateral;

(t) Providing us with information relating to compliance with aspects of contractual agreements that may affect the financial statements;

(u) Providing us with information concerning subsequent events;

(v) Providing us with representations on specific matters communicated to us during the engagement;

Written confirmation of significant representations

(w) Providing us with written confirmation of significant representations provided to us during the engagement on matters that are:

(i) Directly related to items that are material, either individually or in the aggregate, to the financial statements;

(ii) Not directly related to items that are material to the financial statements but are significant, either individually or in the aggregate, to the financial statements; and

(iii) Relevant to management's judgements or estimates that are material, either individually or in the aggregate, to the financial statements.

Professional team member matters

(x) Not soliciting the staff of the Firm;

(y) Providing appropriate work space and technical arrangements as appropriate including privacy and telephones; and

(z) Ensure that the staff of the Firm are treated in a responsible and professional manner at all times, recognizing there is zero tolerance to inappropriate actions at any level.

Preparation of Schedules/ Assistance Requested

We understand that you and/or your employees will prepare agreed upon schedules and will locate requested documents for our use at dates agreed upon prior to commencement of our audit.

This assistance will facilitate our work and will help to minimize our costs. Any failure to provide these working papers or documents on a timely basis, may impede our services, and require us to suspend our services or withdraw from the engagement.

Fees

Our professional fees will be based on our regular billing rates which depend on the means by which and by whom our services are provided, plus direct out-of-pocket expenses and applicable taxes, and are due when rendered. Fees for any additional services will be established separately.

If significant additional time is necessary, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Invoices unpaid 60 days past the billing date may be deemed delinquent, and are subject to an interest charge of 16.08% per annum (1.25% per month) (or as set out on the invoice). We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for our costs of collection, including lawyers' fees.

We will use all reasonable efforts to complete the performance of the services described in this engagement letter within the agreed upon time frame. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including cooperation from management, timely performance by the Planning Board of its obligations to provide necessary information outlined in our year-end letter, quality of financial and other information, full cooperation and access to the Planning Board's team members during our audit, and the prompt supply of any additional documentation requested during the audit fieldwork. Significant delays will have a significant impact on our fees and the agreed upon delivery date.

If there are material changes due to unanticipated accounting matters or a requested extension of scopes, we will require that the costs of these be accepted by you in writing before we commence work in such areas. Any delay in agreement will cause a direct delay in the timelines agreed to herein.

Any other work undertaken by us will be billed separately.

To help meet the mutually agreed objectives of the engagement, you will provide in a timely manner:

- audit schedules and supporting information;
- all significant accounting and financial reporting matters; and
- clerical help as mutually agreed upon and as is normal and reasonable in the circumstances

If for any reason you are unable to provide the above or any other information, our fees may increase accordingly.

Other Services

If requested by you, we will, as allowed by the Rules of Professional Conduct, prepare other special reports as required. Management will provide the information necessary to complete these reports and will file them with the appropriate authorities on a timely basis.

Terms and Conditions

The attached Terms and Conditions are incorporated into, and form an integral part of this engagement letter.

Term

The above terms of our engagement will be effective from year to year until amended or terminated in writing.

Conclusion

We are proud to serve as auditor of Central Almaguin Planning Board and we appreciate your confidence in our work. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

Yours truly,

Baker Tilly SNT LLP

Baker Tilly SNT LLP
Chartered Professional Accountants, Licensed Public Accountants
/jp

Per: Jessica Dion, CPA, CA
Partner

The services and terms set out in this engagement letter are as agreed.

Central Almaguin Planning Board

I have authority to bind the Planning Board.

Per: ______________________________

Name: Christine Hickey

Title: Secretary-Treasurer

Terms and Conditions

These terms and conditions are an integral part of the engagement letter (collectively, the “Engagement Letter”) to which they are attached. In the event of any conflict between these terms and conditions and the engagement letter to which they are attached, the terms of such engagement letter shall govern.

Privacy

It is hereby acknowledged that in order to complete our engagement as auditor, we may be required to access or have access to personal information in your possession. Our services are provided based on the following:

a) You represent that before we access this personal information, you have obtained the necessary consents for the collection, use and disclosure of this personal information as required under the applicable privacy legislation; and

b) We will collect and utilize this personal information only for the purpose of completing this engagement. Any information collected will be subject to our Privacy Policy, which is available online at our website, or in hard copy from the privacy officer in our office.

Working Papers

The working papers, files, other materials, reports and work created, developed, or performed by us in conjunction with this engagement remain the property of the Firm and will be retained by the Firm in accordance with the Firm's policies and procedures.

File Inspections

In accordance with professional regulations and firm policy, our client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that the Firm is adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Indemnification

You hereby agree to release, indemnify and hold harmless the Firm and its partners, agents, officers and employees, from and against any and all losses, costs (including solicitors’ fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

(a) a breach by Central Almaguin Planning Board, or its directors, officers, or employees, of any of the provisions herein;

(b) any misrepresentation by your management; and

(c) the services performed by us pursuant to this engagement,

unless, and to the extent that, such losses, costs, damages and expenses are found by a court to have been due to the negligence, willful misconduct or dishonesty of the Firm.

This release and indemnification will survive termination of this engagement letter.

Limitation of Liability

In any action, claim, loss or damage arising out of the engagement, you agree that the Firm's liability will be several, and not joint and several, and you may only claim payment from the Firm of the Firm's proportionate share of the total liability based on degree of fault. Our liability, whether in contract or in tort and including liability of our individual partners, agents, officers and employees, for any claim related to professional services provided pursuant to this engagement or any collateral or other engagement for which no other written agreement is made between us pertaining to liability, is limited to the total of the actual amount of the proceeds of professional errors and omissions insurance available to indemnify us in respect of such claims and an annual amount equal to the "deductible" amount of such insurance.

Alliance of Independent Firms

We are a member of Baker Tilly Canada Cooperative, an association of independently owned and operated accounting firms in Canada some of which practice under a common name and that sponsor a number of programs to enhance the ability of the members to be of service to their respective clients nationally and internationally. The national association is not an accounting firm and our practice is not integrated with that of any of the other members. Baker Tilly is a registered trademark of the Baker Tilly Canada Cooperative used under license. We at the Firm are solely responsible for the professional engagement covered by this letter.

Baker Tilly Canada Cooperative is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Neither Baker Tilly Canada Cooperative nor Baker Tilly SNT LLP are Baker Tilly International's agents and do not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Canada Cooperative, Baker Tilly SNT LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under licence from Baker Tilly International Limited.

Costs of Responding to Government Inspection, etc.

If, with respect to this engagement or related services, the Firm is required by government regulation, subpoena, or other legal, investigative, administrative or other process to produce our working papers, or to respond to information or other requests, the Firm will bill the time incurred based on our standard hourly rates plus applicable taxes and disbursements. This paragraph shall survive termination of the Engagement Letter.

Termination

If we elect to terminate our services for non-payment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out of pocket costs, through the date of termination.

Should Central Almaguin Planning Board not fulfill its obligations toward the Firm under the agreement, particularly those set out under the heading "Management's Responsibilities", and in the event that Central Almaguin Planning Board fails to remedy such default within thirty days following receipt of a notice from the Firm to this effect, the Firm may, without prejudice to its other rights and recourses, and without any further notice, cease providing services hereunder and consider the present agreement terminated. In such case, the Firm will not be responsible for any loss, costs, expenses or damages resulting from such termination.

Severability

If any provisions of this Engagement Letter are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and be binding to the fullest extent permitted by law.

Governing Law, Attornment

This Engagement Letter is subject to and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein and shall for all purposes be interpreted as a contract of this Province. Each party agrees that any action or proceeding relating to this Engagement Letter shall be brought in any court of competent jurisdiction in a court of this Province and irrevocably waives any right to, and will not, oppose (i) any such Provincial action or proceeding on any jurisdictional basis and (ii) the enforcement against it in any other jurisdiction of any judgment or order duly obtained from a court of this Province.

Security of Electronic Communication

During the engagement we will store data and communicate with you electronically. However, as you are aware, the electronic transmission and storage of information cannot be guaranteed to be secured or error free and such information could be accessed, disclosed, intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. We shall not have any liability to you arising from or in connection with the electronic communication of information, data security, and cyber breaches including stolen confidential information to you in connection with the performance of this engagement. If the communication relates to a matter of significance and there are concerns about possible effects of electronic transmission a hard copy of such transmission should be requested from us.

Baker Tilly SNT LLP has adopted the policy of corresponding by electronic mail ("e-mail") and storing data electronically unless notified otherwise. If you specifically want us to never use e-mail in respect of correspondence on your file and/or do not consent to us storing data electronically due to the inherent data security risks and cyber threats, please notify us in writing. Otherwise, we will assume that you have approved of our use of electronic data storage and communication.

Timely Performance

The Firm will use all reasonable efforts to complete the performance of the services described in this engagement letter within the agreed upon time frame. However, the Firm will not be liable for failures or delays in performance that arise from causes beyond our control, including cooperation from management, timely performance by you of your obligations to provide necessary information, quality of financial and other information, full cooperation and access to the Planning Board's team members during the engagement and the prompt supply of any additional documentation requested during the engagement. Significant delays will have a significant impact on our fees and the agreed upon delivery date.

Aggregated Data

Notwithstanding any other provision of this Engagement Letter, the Firm may create Aggregated Data regarding the purchase and use of products and services by you or the Planning Board from the Firm and may use and disclose Aggregated Data in any manner and for any purpose (commercial or otherwise) whatsoever, without any notice, compensation or attribution to you, the Planning Board or any other person. In this Engagement Letter, "**Aggregated Data**" means data that has been aggregated or otherwise depersonalized so that the information does not identify a specific client or other person or organization.

Cloud Service Providers

The Firm uses commercially available cloud service providers to assist the Firm in the provision of information, products and services to its clients, to provide services to the Firm, to assist the Firm to use personal information as set out in the Privacy Policy and as otherwise permitted by applicable law. To the extent you provide us with your personal information, we will handle your personal information in accordance with our Privacy Policy, available online at our website or in hard copy from the privacy officer in our office.

Central Almaguin Planning Board
63 Marie St., Box 310
South River, ON
P0A 1X0

September 2, 2026

Baker Tilly SNT LLP
1850 Bond Street, Unit A
North Bay, Ontario
P1B 4V6

Attention: Jessica Dion, CPA, CA

Dear Madam:

This representation letter is provided in connection with your audit of the financial statements of Central Almaguin Planning Board (the "planning board") for the year ended December 31, 2025 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 2, 2026 for the preparation of the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations; in particular, the financial statements are fairly presented in accordance therewith.

2. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

3. We have assessed that the planning board is able to continue as a going concern and the financial statements have been prepared on a going concern basis.

4. The methods, the data, and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Accounting Standards for Not-for-Profit Organizations.

6. There have been no events subsequent to the date of the financial statements up to the date hereof that would require recognition or disclosure in the financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.

7. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

8. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.

9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

10. We are aware of the environmental laws and regulations that impact on our planning board and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.

11. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

12. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

13. There are no derivative or off-balance sheet financial instruments held at year end.

14. We have made the appropriate determination, accounting and disclosure in the financial statements of the costs, assets and obligations associated with employee future benefits.

15. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

16. The planning board has satisfactory title to all assets, and there are no liens or encumbrances on the planning board's assets.

Information provided

17. We have provided you with:

    - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
    - Additional information that you have requested from us for the purpose of the audit; and
    - Unrestricted access to persons within the planning board from whom you determined it necessary to obtain audit evidence.

18. All transactions have been recorded in the accounting records and are reflected in the financial statements.

19. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

20. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the planning board and involves:

- Management;
- Employees who have significant roles in internal control; or
- Others where the fraud could have a material effect on the financial statements.

21. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the planning board's financial statements communicated by employees, former employees, analysts, regulators or others.

22. We have disclosed to you, and the planning board has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.

23. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

24. We have disclosed to you the identity of the planning board's related parties and all the related-party relationships and transactions of which we are aware.

25. The minute books of the planning board are a complete record of all meetings and resolutions of the planning board throughout the year and to the present date.

Journal entry approval

26. We approve of and acknowledge responsibility for the journal entries summarized in the accompanying schedule.

Yours very truly,

	Christine Hickey
Signature	Secretary-Treasurer

Central Almaguin Planning Board
Adjusting Journal Entries
December 31, 2025

Number	Account name	Account	Debit	Credit
1	Application fees	3000		30,844.10
1	Salaries and wages	5050	21,946.41	
1	Professional fees	5610	12,996.77	
1	Rent	5100	4,365.36	
1	Insurance	5450	1,902.74	
1	Interest and bank charges	5540	92.26	
1	Information technology and software	5620	1,450.94	
1	Office and general	5630	3,812.17	
1	Bank	1030		18,185.72
1	Application fees	3000	1,391.39	
1	Accounts payable	2190	1,071.78	
	To record bank activity for the year			
2	Accounts payable	2190		555.33
2	Office and general	5630		213.22
2	Salaries and wages	5050	768.55	
	To adjust account payables to actual			
3	Application fees	3000	1,700.00	
3	Deffered Revenue - Application fees	2300		1,700.00
	To recognize deferred revenue			
4	Short-term investments	1100	2,971.62	
4	Interest income	3200		2,971.62
	To record accrued interest income on GIC			
5	Amortization	5200	91.53	
5	Accum Amort - Computer Equipment	1415		91.53
	To record amortization			
6	Prepaid expenses	1300		205.00
6	Insurance	5450	205.00	
	To adjust prepaid expenses to actual			
7	Government grants	3100		9,549.00
7	Deferred grants	2200	9,549.00	
	To recognize revenues			

Central Almaguin Planning Board
Adjusting Journal Entries
December 31, 2025

Number	Account name	Account	Debit	Credit
8	Bank	1030	435.70	
8	Office and general	5630		435.70
	To adjust cash to actual			
9	Accounts receivable	1200	8,952.00	
9	Government grants	3100		8,952.00
	To recognize grants receivable			

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Operations		Statement of Financial Position		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Net Assets
Prepaid insurance not recorded in the current year	(1,268)	(1,268)	1,268	-	-
a) Totals		(1,268)	1,268	-	-
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		(1,268)	1,268	-	-
d) Effect of unadjusted misstatements from previous year's errors		1,268	-	-	(1,268)
e) Aggregate likely misstatements (c + d)		-	1,268	-	(1,268)
f) Final overall materiality		5,000	5,000	5,000	5,000
g) Amount remaining for further possible misstatement (f - e)		5,000	3,732	5,000	3,732

Central Almaguin Planning Board
Statement of Financial Position
December 31, 2025

	2025	2024
Assets		
Current Assets		
Cash	**$ 52,574**	$ 70,324
Short-term investments (note 3)	**-**	119,932
Accounts receivable	**8,952**	-
Prepaid expenses	**-**	205
	61,526	190,461
Long-term investments (note 3)	**122,904**	-
Tangible Capital Assets (note 4)	**320**	412
	$ 184,750	$ 190,873
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	**$ 3,768**	$ 4,285
Deferred revenues (note 5)	**1,700**	9,549
	5,468	13,834
Net Assets - Unrestricted	**179,282**	177,039
	$ 184,750	$ 190,873

Approved by:

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

Subject: Request for Increased Funding due to Increased Workload and Policy Changes

The Central Almaguin Planning Board would like to formally request an adjustment to our current funding allocation. The Board has jurisdiction over four unorganized townships Lount, Laurier, Ballantyne and Paxton in addition to six organized municipalities.

The Central Almaguin Planning Board has consistently received funding in the amount of $11,995 for over 10 years to assist in the administration of the unorganized municipalities. Approximately 25-30 applications are processed each year, with 10-15 applications for lands within the unorganized municipalities. The workload, related to the unorganized areas, has grown significantly due to increased applications, demand for housing and changes to legislation that have expanded the scope and complexity of our responsibilities. While we remain committed to delivering high-quality outcomes, we feel the current funding model does not adequately reflect the realities of our operational environment.

To continue meeting our obligations effectively and to uphold the standards expected by the Ministry, we respectfully request an increase in our funding allocation, this adjustment would ensure that resources are aligned with the expanded scope of work, enabling us to:

- Sustain staff capacity and training to meet evolving demands.
- Maintain service quality and timeliness.
- Implement the additional processes and compliance measures required

We believe that aligning the funding model with the current operational landscape will not only enhance efficiency but also ensure the continued success of the Planning Board and the objectives of the Ministry.

Thank you for your consideration of this matter. We look forward to your response.

Sincerely,

From: Mensour, Nancy (MMAH)
Sent: Wednesday, July 29, 2026 8:46 AM
To: Christine Hickey <admin@CentralAPB.ca>
Cc: Li, Nathan (MMAH) <Nathan.Li@ontario.ca>
Subject: CIRCULATION - Township of Strong Draft OP, MMAH File No: 49-OP-250136

Via email only

Subject: Draft Official Plan

Applicant: Township of Strong

MMAH File #: 49-OP-250136

Action Required

The Ministry of Municipal Affairs and Housing (MMAH) has received the draft Official Plan (OP) for the Township of Strong. The draft OP, schedules, and background report are attached for your review. This is your best opportunity to review the draft and identify any relevant issues. Your 60-day review period starts today, making the deadline for submitting your comments September 26th, 2026. The provincial target for providing consultation comments to the Township is October 26th, 2026.

Ministry Involvement to Date

The current official plan for the Township of Strong was approved in 2014. A pre-consultation meeting with the Township and their consultants, at the Township's request, was conducted on November 26, 2025. Guidance, data and resource materials were shared with the township in order to inform the preparation of the new official plan. The draft official plan was received by MMAH on July 14, 2026.

Background and Final Comments

MMAH, through the Municipal Services Office (MSO), is the lead ministry for provincial planning input, reviews, approvals and appeals through the One Window Planning Service. MMAH is also the approval authority for this OP.

Under the One Window Planning Service, MSO-North staff circulates the document to partner ministries for comment and provides consolidated comments to the municipality in return. These comments should be addressed by the Township in its final version of the

OP prior to adoption. The goal is to avoid the need for re-circulation of the OP to partner ministries after adoption.

The 60-day review period ensures a timely response is provided to the municipality regarding its draft OP. If you have a lot of questions or concerns on the draft OP, please consider if a meeting with the township would be beneficial prior to providing comments.

If your staff is aware of any First Nations or Métis interests that may be affected by the OP, please include this information as part of your review. Should you require additional information, please contact **Nathan** below.

Thank you,

Nancy Mensour for

Nathan Li

A/Planner | Municipal Services Office North – Thunder Bay

Ministry of Municipal Affairs and Housing | Ontario Public Service